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Separate paging is given to this Part in order that it may be filed as a separate compilation

NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 2nd November, 1964:—

Issue No.	No. and Date	Issued by	Subject
269	S.O. 3795, dated 28th October, 1964.	Ministry of Labour and Employment.	Constituting an Industrial Tribunal in relation to the dispute between the Travancore Titanium Products Ltd., Trivandrum and their workmen.
	S.O. 3796, dated 28th October, 1964.	Do.	Prohibiting the Continuance of any strike or lockout in Connection with the dispute referred to in S.O. 3795 above.
270	S.O. 3797, dated 28th October, 1964.	Central Board of Direct Taxes.	The Taxation Laws (Refund of Excess penalty) Rules, 1964.
271	S.O. 3798, dated 29th October, 1964.	Ministry of Information and Broadcasting.	Approval of films specified therein.
272	S.O. 3823, dated 30th October, 1964.	Cabinet Secretariat.	The Government of India (Allocation of Business) Rules, 1961.
273	S.O. 3824, dated 31st October, 1964.	Ministry of Petroleum and Chemicals.	The Kerosene (Price Control) Amendment Order, 1964.
274	S.O. 3825, dated 2nd November, 1964.	Election Commission, India.	Calling upon the elected members of the Legislative Assembly of Andhra Pradesh to elect a person in a Vacancy in the Council of States.
	S. O. 3826, dated 2nd November, 1964.	Do.	Appointing dates etc. for the election referred to in S.O. 3825 above.

Issue No.	No. and Date	Issued by	Subject
	S.O. 3827, dated 2nd November, 1964.	Election Commission, India	Fixation of hours for the election referred to in S.O. 3825 above.
	S.O. 3828, dated 2nd November, 1964.	Do.	Designating the Secretary Andhra Pradesh State Legislative to be the Returning Officer for the election referred to in S.O. 3825 above.
	S.O. 3829, dated 2nd November, 1964.	Do.	Appointing the Editor of Debates, Andhra Pradesh State Legislature to assist the Returning Officer in the election referred to in S.O. 3825 above.
275	S.O. 3830, dated 2nd November, 1964.	Ministry of Railways.	Appointing Shri Dharma Nath Deka, District Judge, Gauhati, as Claims Commissioner for the Railway accident at Kaithalkuchi in N.F. Rly. on 19th September, 1964.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

PART II—Section 3—Sub-section (ii)

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administration of Union Territories).

MINISTRY OF HOME AFFAIRS

New Delhi, the 2nd November 1964

S.O. 3845.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following rules further to amend the Central Civil Services (Classification, Control and Appeal) Rules, 1957, namely:—

1. These rules may be called the Central Civil Services (Classification, Control and Appeal) Amendment Rules, 1964.

2. In rule 15 of the Central Civil Services (Classification, Control and Appeal) Rules, 1957,—

(i) in sub-rule (2), the Explanation shall be omitted;

(ii) for sub-rule (9), the following sub-rule shall be substituted, namely:—

"(9) (a) Where the Disciplinary Authority competent to impose any of the penalties specified in clauses (i) to (iii) of rule 13 has inquired into the charges and that authority, having regard to its findings, is of the opinion that the penalties specified in clauses (iv) to (vii) of that rule should be imposed, that Authority shall forward the record of the inquiry to the Disciplinary Authority competent to impose the last mentioned penalties for considering the record and recording its findings on each charge.

(b) Where the Disciplinary Authority is not the inquiring authority, it shall consider the record of the inquiry and record its findings on each charge:

Provided that where such Disciplinary Authority, having considered the record of the inquiry, is of the opinion that any of the penalties specified in clauses (iv) to (vii) of rule 13 should be imposed, but is not competent to impose any of the said penalties, that Authority shall forward the record of the inquiry to the Disciplinary Authority competent to impose the said penalties for recording its findings under this sub-rule."

(iii) after sub-rule (12), the following Explanation shall be inserted, namely:—

"*Explanation.*—In this rule, except in sub-rule (10), the expression "the Disciplinary Authority" shall include the authority competent under these rules to impose upon the Government servant any of the penalties specified in clauses (i) to (iii) of rule 13."

[No. 7/14/62-Ests(A).]

HARISH CHANDRA, Under Secy.

CABINET SECRETARIAT

(Department of Statistics)

New Delhi, the 30th October 1964

S.O. 3846.—In pursuance of sub-rule (2) of rule 11, clause (b) of sub-rule (2) of rule 14 and sub-rule (1) of rule 23 of the Central Civil Services (Classification, Control and Appeal) Rules, 1957, the President hereby makes the following further amendments in the schedule to the Notification of the Government of India in the Cabinet Secretariat No. SRO. 633, dated 28th February, 1957, namely:—

"In the schedule to the said notification, in Part I General Central Service, Class II, under the heading 'Directorate of National Sample Survey', against the entry "All Gazetted posts" in column 1, in the entries in columns 2 and 3, for the words "Additional Secretary, Department of Statistics", the words 'Secretary, Planning Commission' shall be substituted."

[No. F. 18/9/63-Estt.II.]

M. BALAKRISHNA MENON, Dy. Secy.

MINISTRY OF FINANCE
(Department of Economic Affairs)

New Delhi, the 31st *October* 1964

S.O. 3847.—Statement of the Affairs of the Reserve Bank of India, as on the 23rd October, 1964.

BANKING DEPARTMENT

LIABILITIES	Rs.	ASSETS	Rs.
Capital paid up	5,00,00,000	Notes	21,82,06,000
		Rupee Coin	4,12,000
Reserve Fund	80,00,00,000	Small Coin	8,82,000
		National Agricultural Credit (Long Term Operations) Fund—	
National Agricultural Credit (Long Term Operations) Fund	86,00,00,000	(*a*) Loans and Advances to :—	
		(*i*) State Governments	28,22,99,000
National Agricultural Credit (Stabilisation) Fund	9,00,00,000	(*ii*) State Co-operative Banks	11,92,04,000
		(*iii*) Central Land Mortgage Banks	..
		(*b*) Investment in Central Land Mortgage Bank Debentures	4,41,53,000
National Industrial Credit (Long Term Operations) Fund	10,00,00,000	National Agricultural Credit (Stabilisation) Fund—	
		Loans and Advances to State Co-operative Banks	..
		National Industrial Credit (Long Term Operations) Fund:—	
Deposits :—		(*a*) Loans and Advances to the Development Bank	..
		(*b*) Investment in bonds/debentures issued by the Development Bank	..
(*a*) Government			
(*i*) Central Government	83,45,42,000	Bills purchased and Discounted:—	
(*ii*) State Governments	12,59,28,000	(*a*) Internal	..
		(*b*) External	..
(*b*) Banks		(*c*) Government Treasury Bills	199,23,45,000
(*i*) Scheduled Banks	100,91,72,000	Balances Held Abroad*	8,75,79,000
(*ii*) State Co-operative Banks	3,19,40,000	Loans and Advances to Governments**	44,95,66,000
(*iii*) Other Banks	1,34,000	Loans and Advances to :—	
		(*i*) Scheduled Banks †	43,80,000
(*c*) Others	137,99,46,000	(*ii*) State Co-operative Banks††	149,40,86,000
		(*iii*) Others	2,35,09,000
Bills Payable	42,59,22,000	Investments	107,00,73,000
Other Liabilities	34,57,09,000	Other Assets	26,65,99,000
Rupees	605,32,93,000	Rupees	605,32,93,000

*Includes Cash and Short-term Securities.

**Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund, but including temporary overdrafts to State Govts.

†Includes Rs. Nil advanced to scheduled banks against usance bills under Section 17(4) (c) of the Reserve Bank of India Act.

††Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stabilisation) Fund.

Dated the 28th day of October, 1964.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 23rd day of October, 1964.

ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department	21,82,06,000		Gold Coin and Bullion :—		
Notes in circulation	2409,28,80,000		(a) Held in India	117,76,10,000	
			(b) Held outside India	..	
Total Notes issued		2431,10,86,000			
			Foreign Securities	85,45,69,000	
			TOTAL		203,21,79,000
			Rupee Coin		106,72,35,000
			Government of India Rupee Securities		2121,16,72,000
			Internal Bills of Exchange and other commercial paper		..
TOTAL LIABILITIES		2431,10,86,000	TOTAL ASSETS		2431,10,86,000

Dated the 28th day of October, 1964.

M. V. RANGACHARI,
Dy. Governor.

[No. F. 3(2)-BC/64.]

R. K. SESHADRI,
Director (Banking and Insurance).

(Department of Revenue & Company Law)

ORDER

STAMPS

New Delhi, the 7th November 1964

S.O. 3848.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the duty with which bonds of the value of one crore and fifty lakhs of rupees issued by the Maharashtra State Financial Corporation, Bombay are chargeable under the said Act.

[No. 9/F. No. 1/62/64-Cus. VII.]

M. G. VAIDYA, Under Secy.

CENTRAL BOARD OF DIRECT TAXES

ESTATE DUTY

New Delhi, the 7th November 1964

S.O. 3849.—In exercise of the powers conferred by subsection (2) of section 4 of the Estate Duty Act, 1953 (34 of 1953), the Central Board of Direct Taxes hereby makes the following amendment to its notification No. 34/F. No. 21/35/64-ED dated the 11th May, 1964, namely:—

In the said notification, in paragraph 1—

(a) for the words, figures and brackets "if in respect of the assessment under the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act)", the words, figures and brackets "if in respect of the assessment under the Indian Income-tax Act, 1922 (11 of 1922) or the Income-tax Act, 1961 (43 of 1961)" shall be substituted;

(b) for the words "under the Income-tax Act" in the two places where they occur, the words and figures "under the Indian Income-tax Act, 1922 or the Income-tax Act, 1961" shall be substituted.

[No. 54/F.No. 21/35/64-ED.]

O. P. CHOPRA, Under Secy.

COLLECTOR OF CENTRAL EXCISE: PATNA

TRADE NOTICES

Patna, the 21st September, 1964

SUBJECT.—*Central Excise—Rule 56-A of the Central Excise Rules, 1944—Suggestion to remove limitation of stock under sub-rule 3(ii).*

S.O. 3850.—A reference is invited to the Government of India Ministry of Finance (Department of Revenue) Notification No. 212/62-Central Excises dated 8th December, 1962 introducing Rule 56-A of Central Excise Rules, 1944 (This office Trade Notice No. 17/M.P./63 dated 18th February, 1963).

2. Sub-rule 3(ii) of Rule 56-A of Central Excises Rules, 1944 has been further amended permitting—

(i) requirement of duty paid material or component parts or such finished products being kept in stock for a period not exceeding *twelve months.*

(ii) the Collector to determine the requirement in the case of newly started manufacturing organisation.

[No. 37/9-M.P./64.]

SUBJECT.—*Copper and Copper Alloys—Assessment of Strips produced out of wires having Paid Duty under Item 33B (ii) of the Central Excise Tariff.*

S.O. 3851.—It has been decided to exempt the strips or other manufactures produced out of wires, having paid duty under item 33 B (ii) of the Central Excise, Tariff, from the whole of the Central Excise duty leviable thereon under item 26A(2) of the tariff.

[No. 36/3-Copper & Copper Alloys/64.]

Patna, the 3rd October, 1964

SUBJECT.—*Electric Wires and Cables—Levy of duty on wires of "Other metal and alloys of not more than equivalent conductivity" Clarification Regarding.*

S.O. 3852.—It is clarified for information of the Trade, that Electric Wires & Cables manufactured out of electrolytic grade of Copper and Aluminium alone are dutiable under the Tariff Item No. 33 B as amended by the Finance Act, 1964 and effective from 1st March, 1964.

[No. 40/3-Electric Wires & Cables/64.]

Patna, the 19th October, 1964

SUBJECT.—*Copper and Copper alloy manufactures—Assessment of manufactures produced out of duty-paid crude.*

S.O. 3853.—A reference is invited to the Government of India, Ministry of Finance (Department of Revenue) Notification No. 52/62-Central Excises, dated 24th April, 1962 as amended *vide* Notification No. 29/63-Central Excises, dated 1st March, 1963, according to which Copper and Copper alloy manufactures produced out of duty-paid crude are exempt from so much of the duty as is equivalent to the duty paid at the crude stage.

2. It has been decided that all crudes available in the market on or after 1*st March*, 1964 are to be deemed to have paid the full crude stage duty @ Rs. 300 per tonne and, therefore, the manufactures rolled therefrom are to pay the differential stage of duty @ Rs. 200 per tonne only. As such the Notification No. 52/64-Central Excises, dated 24th April, 1962, has been further amended by Notification No. 151/64, dated 26th September, 1964.

[No. 42/4-Copper and Copper Alloys/64.]

B. S. CHAWLA, Collector.

TRADE NOTICE

Patna, the 16th October, 1964

SUBJECT.—*Plywood.*

S.O. 3854.—A reference is invited to the Government of India, Ministry of Finance (Department of Revenue & Company Law) Notification No. 153/64-Central Excises, dated 17th October, 1964, issued in supersession of Notification No. 126/62-Central Excises, dated 13th June, 1962 as amended from time to time. The salient features of the changes embodied in the Notification which comes into force on 19th October, 1964 are as under:—

(I) While the specific rate of duty for particular boards has been enhanced, that for insulation board made from wood wool has been reduced.

(II) Insulation boards and particle boards are hereafter to be assessed on the basis of notional area in terms of 4 mm. thickness.

(III) Marine Plywood, Aircraft Plywood and compreg are to be assessed irrespective of thickness of such plywood. The specific rate of Rs. 2/- is applicable to these three varieties of plywood only; and other costly variety will be assessed at tariff rate, i.e. on *ad-valorem* basis. The expression "special purposes plywood etc." previously occurring has been deleted to make it clear that any other special plywood not covered in this Notification will be assessable at Tariff rate."

(IV) Plywood or board shall be deemed to be decorative even if one side of such plywood or board is covered with a decorative veneer.

(V) Set off will be allowed on decorative or other type of plywood made from duty paid commercial or other type of plywood with retrospective effect from 24th April, 1962, by way of exemption under clause (4) of the proviso.

[No. 41/1-Plywood/64.]

A. K. BHOWMIK, Collector.

MINISTRY OF STEEL AND MINES

(Department of Iron and Steel)

New Delhi, the 2nd November 1964

S.O. 3855.—/ESS. COMM/IRON AND STEEL-2(c)/AM(6).—In exercise of the powers conferred by sub-clause (c) of clause 2 of the Iron and Steel (Control) Order, 1956, the Central Government hereby directs that the following further amendment shall be made to the Notification of the Government of India. in the Ministry of Steel, Mines and Heavy Engineering No. S.O. 1525/ESS. COMM/ IRON AND STEEL-2(c), dated the 29th April, 1964, as amended from time to time, namely:—

In the Schedule annexed to the said Notification, in columns 2 and 3 thereof, under 'RAJASTHAN', the following entries shall be added after Sl. No. 13:—

1	2	3
14.	The Deputy Director of griculture (Statistics), Rajasthan, Jaipur.	4, 5, 12 (2), 18, 20, 22, 23, 24(b), 24 (c) and 24(d).
15.	All Regional Deputy Directors of Agriculture in the State of Rajasthan.	4, 5, 12, (2), 18, 20, 24(b) 24(c) and 24(d).

[No. SC(I)-2(1)/64.]

G. N. TANDON, Under Secy.

(Department of Mines and Metals)

New Delhi, the 7th November, 1964.

S.O. 3856.—Whereas in pursuance of the Notification of the Government of India in the late Ministry of Steel, Mines and Fuel (Department of Mines and Fuel), No. S.O. 2977, dated the 8th December, 1961 under section 9 of the Coal Bearing Area (Acquisition and Development) Act, 1957, the Central Government has acquired lands measuring 778·45 acres in villages Sawardih, Sutikdih and Sudamdih and the rights to mine, quarry, bore, dig and search for, win, work and carry away minerals in the lands measuring 625·73 acres in villages Sawardih, Sutikdih, Sudamdih, Gori Gram, Chhota Tanr and Bhojudih in the district of Dhanbad;

And whereas M/s. Burrakar Coal Co., Ltd., Chartered Bank Buildings, Calcutta-1, the interested party, have under section 13 of the said Act, preferred their claim for compensation to the competent authority;

And whereas the compensation offered by the competent authority has been accepted by the said company only under protest and there is a dispute as to the sufficiency of the amount of compensation offered;

Now therefore, in exercise of the powers conferred by sub-section (2) of Section, 14, of the said Act, the Central Government hereby constitutes a Tribunal consisting of Shri R. P. Sinha, Additional Judicial Commissioner, Ranchi, for the purpose of determining the amount of compensation payable to the interested party.

[No. C2-20(7)/64.]

K. SUBRAHMANYAN, Under Secy.

MINISTRY OF COMMERCE

New Delhi, the 7th November, 1964.

S.O. 3857.—In exercise of the powers conferred by clause (1) of Article 299 of the Constitution, the President hereby directs that the following instrument may be executed on his behalf by the Minister (Economic), High Commission of India, London.

"Letter addressed to the Market Analysis Ltd., Cambridge House, 26/24 Broadwick Street, London W.I. commissioning the said Company to conduct a market survey, on the terms and conditions set out therein, for Indian products in Western Europe".

[No. 11(35)/P&S(MDF)/63.]

P. V. RAMASWAMY, Under Secy.

TEA CONTROL

New Delhi, the 2nd November 1964

S.O. 3858.—In exercise of the powers conferred by section 4 of the Tea Act, 1953 (29 of 1953), read with rules 4 and 5 of the Tea Rules, 1954, the Central Government hereby appoints Messrs. S. G. B. Brown and D. A. Cook, as members of the Tea Board until the 31st March, 1966, in the vacancies caused by the resignations of Messrs. J. P. Hannay and K. C. Thomas, respectively and makes the following further amendments in the notification of the Government of India in the late Ministry of Commerce and Industry No. S.O. 1151, dated the 20th April, 1963, namely:—

In the said notification, against items 10 and 17, for the words and brackets "Mr. J. P. Hannay, Chairman of the Assam Branch of the Indian Tea Association, Julia Tea Estate, Darrang-Panbari P.O. Assam" and "Shri K. C. Thomas, Joint Managing Director, Messrs. John Sons' Estates and Agencies (Private) Ltd., Kottayam", the words and brackets "Mr. S. G. B. Brown, Chairman of the Assam Branch of the Indian Tea Association, Jorehaut Tea Co., P.O. Cinnamara, Assam" and "Mr. D. A. Cook, General Manager, Messrs. English and Scottish Joint Co-operative Wholesale Society Ltd., Calicut" shall be respectively substituted.

[No. 7(1)Plant(A)/62.]

B. KRISHNAMURTHY, Under Secy.

ORDER

EXPORT TRADE CONTROL

New Delhi, the 7th November 1964

S.O. 3859.—In exercise of the powers conferred by section 3 of the Imports and Exports (Control) Act, 1947 (18 of 1947), the Central Government hereby makes the following further amendments to the Export (Control) Order, 1962, namely:—

1. In Part A of Schedule I to the said Order, entry (ix) of item 4 shall be omitted.

2. In Part B of Schedule I to the said Order, for item 46, the following shall be substituted:—

"46. Seeds, other than oilseeds, the following:—

(i) Green manure seeds of the varieties of Dhanicha and Barseen seeds,

(ii) Sun-hemp seed."

[No. E(C)O, 1962/AM(59).]

K. SRINIVASAN, Dy. Secy.

(Office of the Joint Chief Controller of Imports & Exports)

(Central Licensing Area)

ORDER

New Delhi, the 8th October, 1964.

S.O. 3860.—Whereas M/s. The Mewat Coop. Society Ltd., Gandhi Chowk, Gurgaon or any bank or any other person have not come forward furnishing sufficient cause against Notice No. JCC.I/I(CLA)/189/63, dated 4th August, 1964, proposing

to cancel Licence No. A 576978/62/AU/NS/CCI/D/AU1, dated 5th December, 1962, for import of consumer goods as per list attached therewith for Rs. 7,500 granted to said M/s. The Mewat Coop. Society Ltd., Gandhi Chowk, Gurgaon by the Dy. Chief Controller of Imports and Exports (Central Licensing Area) Janpath Barracks 'B' New Delhi, Government of India in the Ministry of Commerce in exercise of the powers conferred by clause 9 of the Import (Control) Order 1955, hereby cancel the said licence No. A 576978/62/AU-NS/CCI/D/AU 1 dated 5th December, 1962, issued to M/s. The Mewat Coop. Society Ltd., Gandhi Chowk, Gurgaon.

[No. JCC. I/I (CLA)/189/63/2510.]

S. K. SEN,

Jt. Chief Controller of Imports and Exports.

MINISTRY OF INDUSTRY & SUPPLY

(Department of Industry)

ORDER

New Delhi, the 2nd November 1964

S.O. 3861/IDRA/6/11—In exercise of the powers conferred by Section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951) read with rule 5(1) of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints, till 31st August, 1966, the following persons to be members of the Development Council established by the Order of the Government of India in the Ministry of Industry and Supply No. S.O. 3240, dated the 1st September, 1964, for the scheduled industries engaged in the manufacture or production of Textiles made of Artificial Silk, including Artificial Silk Yarn, and directs that the following amendments shall be made in the said Order, namely:—

In the said Order, after entry No. 25 relating to Dr. M. P. Khera, the following entries shall be inserted, namely:—

26. Shri Kisan Tulphule, Mill Mazdoor Sabha, Patel Terrace, Parel, Bombay-12.

27. Shri D. G. Phatak, Mill Mazdoor Sabha, Patel Terrace, Parel, Bombay-12.

[No. 2(1)/Dev. Councils/64.]

(Deptt. of Industry)

CORRIGENDUM

New Delhi, the 30th October 1964

S.O. 3862.—In this Ministry's Order No. S.O. 3332 dated the 14th September, 1964, published in Part II Section 3, Sub-Section (ii) of the Gazette of India dated the 19th September, 1964:—

For 14	Shri S. L. Viswanathan, Manáging, Director, M/s. Seshasayee Paper Mills Ltd., Alexandra Road, Tiruchirapalli (Madras State).
Read 14	Shri S. Viswanathan, Managing Director, M/s. Seshasayee Paper and Boards Ltd., Pallipalayam, Cauvery P.O. R. S., *Salem District.*

[No. 2(4)/Dev. Councils/64.]

S. P. KRISHNAMURTHY, Under Secy.

(Indian Standards Institution)

New Delhi, the 26th October 1964

S.O. 3863.—In licence No. CM/L-254, dated 26 December 1960 held by M/s. Swastik Rubber Products Ltd., Poona-3, the details of which are published under S.O. 240 in the Gazette of India, Part II, Sub-section 3(ii), dated 18 January 1964, the list of articles has been revised as follows with effect from 12 October 1964:

Type	Voltage Grade	Conductor
VIR Cable		
(i) TRS (Tough Rubber Sheathed)	250 Volts	Copper only
(ii) Weatherproof	250 and 660 Volts	
(iii) Braided and Compounded	250 and 650 Volts	Copper or Aluminium

[No. MD/12:482.]

S.O. 3864.—In licence No. CM/L-428, dated 30 June 1962 held by M/s. Swastik Rubber Products Ltd., Poona-3, the details of which are published under S.O. 2371 in the Gazette of India, Part II, Sub-section 3(ii), dated 24 August 1963, the list of articles has been revised as follows with effect from 12 October 1964:

(1) Single Core PVC Insulated Cables, Unsheathed, 250 and 650 Volts Grade with Copper or Aluminium Conductors; and

(2) Twisted Twin Flexible Cords, PVC Insulated Unsheathed, 250 Volts Grade with Copper Conductor.

[No. MD/12:679.]

New Delhi, the 28th October 1964

S.O. 3865.—In pursuance of sub-regulations (2) and (3) of regulation 3 of the Indian Standards Institution (Certification Marks) Regulations, 1955, as amended in 1961, 1962 and 1964, the Indian Standards Institution hereby notifies that the Indian Standard(s), particulars of which are given in the Schedule hereto annexed, have been established during the period 22 September 1964 to 27 October 1964.

THE SCHEDULE

Sl. No.	No. and Title of the Indian Standard Established	No. and Title of the Indian Standard or Standards, if any, superseded by the new Indian Standard	Brief Particulars
(1)	(2)	(3)	(4)
1.	IS: 992-1964 Specification for Forks (Table, Fish, Pastry and Serving), Stainless Steel (*Revised*)	IS: 992-1957 Specification for Forks (Table, Fish and Serving), Stainless Steel)	This Standard covers the requirements for the following types of forks made of stainless steel: *a*) Table fork, *b*) Fish fork, *c*) Pastry fork, and *d*) Serving fork (Price Rs. 2·50.)
2.	IS: 993-1964 Specification for Forks (Table, Fish, Pastry and Serving), Brass and Nickel Silver (*Revised*)	IS: 993-1957 Specification for Forks (Table, Fish and Serving), Brass and Nickel Silver.	This Standard covers the requirements for the following types of forks made from brass or nickel silver : *a*) Table fork, *b*) Fish fork, *c* Pastry fork, and *d*) Serving fork (Price Rs. 2·50)

(1)	(2)	(3)	(4)
3.	IS: 2631-1964 Specification for isopropyl Alcohol.	..	This standard prescribes the requirements and the methods of test for isopropyl alcohol intended for use as a solvent in the paint and a ed industries (Price Rs. 2·50
4.	IS: 2652-1964 Schedule of Terminals for Leclanche Type Primary Batteries	..	This Standard covers a schedule of terminals for leclanche type primary batteries. (Price Rs. 3·50)
5.	IS: 2653-1964 Specification for Safety Matches in Boxes	..	This standard prescribes the requirements and the methods of sampling an test for safety matches in boxes, both hand-made and machine-made (Price Rs. 3·00)
6.	IS: 2717-1964 Glossary of Terms Used in Vitreous Enamelware Industry	..	This standard covers the terms and definitions used in vitreous enamelware industry (Price Rs. 4·50)
7.	IS: 2720 (Part III)-1964 Methods of Test for Soils Part III Determination of Specific Gravity	..	This standard lays down a method of test for the determination of the specific gravity of soil fraction passing 4·75-mm IS Sieve and that of the fraction retained on 4·75-mm IS Sieve When the soil is composed of particles both larger and smaller than those passing through 4·75-mm IS Sieve, the specific gravity value of the soil shall be the weighted average of the two values. (Price Rs. 1·50)
8.	IS: 2720 (Part X)-1964 Methods of Test for Soils Part X Determination of Unconfined Compressive Strength	..	This standard (Part X) describes the method for determining the unconfined compressive strength of clayey soil, both undisturbed and remoulded, using controlled strain. The purpose of this test is to obtain a quantitative value of compressive and shearing strength of such soils in an undrained state. (Price Rs. 2·00)
9.	IS: 2720 (Part XVIII)-1964 Methods of Test for Soils Part XVIII Determination of Field Moisture Equivalent	..	This standard (Part XVIII) lays down a method for determining the field moisture equivalent of soils (Price Re. 1·00)
10	IS: 2720 (Part XIX)-1964 Methods of Test for Soils Part XIX Determination of Centrifuge Moisture Equivalent	..	This standard (Part XIX) lays down the method for determining the centrifuge moisture equivalent of soils (Price Rs. 1·50)

1	2	3	4
11.	IS: 2730-1964 Specification for Magnesium Sulphate (Epsom Salts).	IS: 257-1950 Specification for Magnesium Sulphate (Epsom Salt), Technical, and (IS) 377-1954 Specification for Epsom Salt, Pharmaceutical.	This standard prescribes the requirements and the methods of test for magnesium sulphate (epsom salts), pure and technical. (Price Rs. 2·50).
12.	IS: 2736-1964 Specification for Seeds of Garden Beet.	..	This standard prescribes the requirements for seeds of garden beet (Beta vulgaris L.) It does not cover the seeds of sugar beet and fooder beet. (Price Rs. 1·50).
13.	IS: 2737-1964 Specification for Seeds of Bhindi (Lady's Finger).	..	This standard prescribes the requirements for seeds of bhindi or lady's finger [Abelmoschus esculentus (L) Moench. synonym Hibiscus esculentus L]. (Price Rs. 1·50).
14.	IS: 2738-1964 Specification for Seeds of Bean.	..	This standard prescribes the requirements for seed of bean (Phaseolus vulgaris L.) (Price Rs. 1·50).
15.	IS: 2739-1964 Specification for Seeds of Pea.	..	This standard prescribes the requirements for seeds of garden pea (Pisum sativum L). It does not cover the seeds of field pea. (Price Rs. 1·50).
16.	IS: 2750-1964 Specification for Steel Scaffoldings.	..	This standard lays down the requirements for materials, fabrication and performance of steel scaffoldings constructed with tubes, fittings and/or prefabricated frames, suitable for use in normal building construction work. (Price Rs. 5·00).
17.	IS: 2752-1963 Specification for Activated Carbon for Use in Respirators.	..	This standard prescribes the requirements and the methods of sampling and test for activated carbon used as a base for gas absorption in respirators (Price Rs. 4·00).
18.	IS: 2767-1964 Specification for Gold Thread (Silver Base).	..	This standard prescribes requirements for gold thread (silver base) and the quality of the base yarn to be used. The method for sampling and chemical analysis of gold thread have also been included. (Price Rs. 2·00).

Copies of these Indian Standards are available, for sale, with the Indian Standards Institution, Manak Bhavan, 9 Bahadur Shah Zafar Marg, New-Delhi-1, and also its branch offices at (*i*) 232, Dr. Dadabhoy Naoroji Road, Bombay-1, (*ii*) Third Floor, 11 Sooterkin Street, Calcutta-13, (*iii*) 2nd Floor, Sathyamurthy Bhavan, 54 General Patters Road, Madras-2, and (*iv*) 14/69 Civil Lines, Kanpur.

[No. MD/13:2.]

S.O. 3866—In exercise of the powers conferred by sub-regulations (2) and (3) of regulation 3 of the Indian Standards Institution (Certification Marks) Regulations, 1955, as amended in 1961, 1962 and 1964, the Indian Standards Institution hereby notifies the issue of errata slips particulars of which are given in column (4) of the Schedule hereto annexed, in respect of the Indian Standards specified in column (2) of the said Schedule.

THE SCHEDULE

Sl. No.	No. and Title of Indian Standard	No. and date of Gazette Notification in which establishment of Indian Standard was notified	Particluars of Errata Slip Issued
1	2	3	4
1	IS : 302-1963 General and Safety Requirements for Light Electrical Appliances (*Second Revision*).	S.O. 415, dated 1 February, 1964	Page 25, clause 20·2, last sentence —Substitute the following for the existing sentence : 'The length of the service cord shall be not less than 2·0 m and shall be protected by a tough sheath.'
2	IS : 741-1962 Code for Inland Packaging of Woollen and Worsted Cloth and Yarn.	S.O. 3447, dated 17 November, 1962	(*i*) Page 3, Table I, second column against Serial No. 4; and sub-clause 2.1.5, line 4 Please read 'Cloth Heavy Cee' for 'Cloth Heavy C'. (*ii*) Page 5, clause A-4.1, line 2 please read '0·04 mm' for '0·0169 mm'. (*iii*) Page 5, item A-5 and Table III Please read 'CLOTH HEAVY CEE' for 'CLOTH HEAVY C'. (*iv*) Page 5, clause A-5.1 Please read 'Cloth Heavy Cee' for 'Cloth Heavy C'
3	IS : 814-1963 Covered Electrodes for Metal Arc Welding of Mild Steel (*Revised*).	S.O. 1454, dated 2 May, 1964.	(*i*) Page 15, clause A-1, line 3 Please read 'IS : 2062-1962' for 'IS : 2026-1962'. (*ii*) Page 27, clause F.1.6, line 3, Please read 'Fig. 10' for 'Fig. 9'.
4	IS : 1472 (Part-II)-1962 Methods of Sampling Ferro-Alloys, Part II.	S.O. 1147, dated 20 April, 1963.	Page 9, Table IV, first entry under column heading "Value of the factor 'H' ". Please read '1.30' for '1.36'
5	IS : 1548-1960 Manual on Basic Principles of Lot Sampling.	S.O. 2720, dated 12 November, 1960.	Page 12, sub-clause 4.1.1, lines 5 7 and 17 *Please read* '*Dd*' for '*Da*'. Page 25, sub-clause 7.2.2., line 9 *Please read* '0.26' for '0.25'. Page 25, sub-clause 7.2.3., line 12 *Please read* '5834' *for* '583

1	2	3	4

Page 25, sub-clause 7.2.3 (*a*)

(*i*) In the equation

Please read

$$\delta = \frac{\sqrt{408\,563\,300 - \frac{(70\,010)^2}{12}}}{11} = 101 \text{ kg/cm}^2$$

for

$$\delta = \frac{\sqrt{408\,679\,000 - \frac{(70\,020)^2}{12}}}{11} = 101 \text{ kg/cm}^2$$

Last but one line—Please *read* '5834' *for* '5835' and '5770' *for* '5771'.

(*iii*) Last line—Please *read* '5834' *for* '5835' and '5898' *for* '5899'.

Page 26, sub-clause 7.2.3 (*b*)

(*i*) Line 7—Please *read* '5834' *for* '5835' and '5779' *for* '5780'.

(*ii*) Line 8—Please *read* '5834' *for* '5835' and '5889' *for* '5890'.

Page 26, sub-clause 7.2.3 (*c*)

(*i*) Line 13—Please *read* '5834' *for* '5835' and '577C' *for* '5771'.

(*ii*) Line 14—Please *read* '5834' *for* '5835' and '5898' *for* '5899'.

Page 34, sub-sub-clause 8.5.4.1 (*c*), last entry in the informal table under col. 'Rejection Number'

Please *read* '$r_4 = a_4 + 1$' *for* 'r_4'

Page 38, Table II, Examples 1 and 2 below the Note

Please *read* the following for the existing examples :

Example 1—$n = 80$; $= 7$. The confidence limits are given by

$$\frac{2{\cdot}81}{80} \times 100 = 3{\cdot}5 \text{ and}$$

$$\frac{14.42}{80} \times 100 = 18{\cdot}0.$$

1	2	3	4
			Example 2—$n=250$; $d=16$. The confidence limits are given by $\frac{9.15}{250} \times 100 = 3.7$ and $\frac{25.98}{250} \times 100 = 10.4$.
			Page 41, Table V, line 2 of the title—Please *insert* the parenthesis '( )' around the words 'ARITHMETIC MEAN'.
6. IS : 2043-1963 Specification for Siliceous Fireclay Refractories.	S.O. 1760, dated 29 June, 1963.		Page 5, Fig. 1—Please *read* the following for the existing caption of the Figure : 'Fig. 1 Tolerance on Size of Siliceous Fireclay Refractories'
7. IS : 2117-1963 Code of Practice for Manufacture of Hand-Made Common Burnt-Clay Building Bricks.	S.O. 2038, dated 20 July, 1963.		Page 6, clause 4.2, line 6 Please *read* 'silt' *for* 'soil'.
8. IS : 2140-1962 Specification for Stranded Galvanized Steel Wires for Fencing.	S.O. 242, dated 26 January, 1963.		Page 4, clause 3.3—*Read* the following for the existing clause: '3.3 The lay shall be right-hand. The strand shall be evenly and uniformly laid. The length of lay shall be as specified in Tables I and II.'
9. IS : 2452-1963 Specification for Hawser-Land Cotton Rope.	S.O. 3070, dated 2 November, 1963.		Page 7, clause 9.4, line 2 Please *read* '9.2' *for* '3.2' and '9.3' *for* '3.3'.
10. IS : 2453-1963 Specification for Cable-Laid Cotton Rope.	S.O. 3590, dated 28 December, 1963.		Page 7, clause 9.4, line 2 Please *read* '9.2' *for* '3.2' and '9.3' *for* '3.3'.
11. IS : 2482-1963 Specification for Water Suction Hose of Rubber, Light Duty.	S.O. 3070, dated 2 November, 1963.		Page 5, sub-clause 4.1.4, line 3 Please *read* "55 kg/mm^2" *for* "55 kg/m^2".
12. IS : 2511-1963 Specification for Polycrystalline Semi-conductor Rectifier Stacks.	S.O. 415, dated 1 February, 1964.		Page 15, formula in sub-clause 7.3.2—Please *read* the formula as follows : $2 \times \frac{Up}{\sqrt{2}} + 1000V$
13. IS : 2683-1964 Guide for Installation of Pressure Impregnation Plants for Timber.	S.O. 3329, dated 19 September, 1964.		Page 6, sub-sub-clause 2.1.1.3 (*g*), first line. Please *read* '76 cm' *for* '62 cm'.

Copies of these Errata Slips are available free of cost, with the Indian Standards Institution, Manak Bhawan, 9, Bahadur Shah Zafar Marg, New Delhi-1, and also its Branch Offices at (*i*) 232, Dr. Dadabhoy Naoroji Road, Bombay-1, (*ii*) Third Floor, 11, Sooterkin Street, Calcutta-13, (*iii*) 2nd Floor, Sathyamurthi Bhavan, 54, General Patters Road, Madras-2, and (*iv*) 14/69, Civil Lines, Kanpur.

[No. MD/13:6]

S.O.3867—In pursuance of regulation 4 of the Indian Standards Institution (Certification Marks) Regulations, 1955, as amended in 1961, 1962 and 1964 the Indian Standards Institution hereby notifies that amendment(s) to the Indian Standard(s), given in the Schedule hereto annexed, have been issued under the powers conferred by sub-regulation (1) of regulation 3 of the said regulations.

THE SCHEDULE

Serial No.	No. and title of the Indian Standard amended	No. & Date of Gazette Notification in which the establishment of the Indian Standard was notified	No. & date of the Amendment	Brief particulars of the Amendment	Date from which the Amendment shall have effect
1	2	3	4	5	6
1	IS : 26-1956 Specification for Tin Ingot.	S.R.O. 956 dated 30 March 1957.	No. 1 July 1964	The existing clause 0·3 has been substituted by a new one.	15 October 1964.
2	IS : 197-1952 Methods of Test for Varnishes and Lacquers.	S.R.O. 658 dated 26 March 1964.	No. 1 August 1964	The fps values appearing in the Standard have been dropped and replaced by metric values.	15 October 1964.
3	IS : 352-1952 Specification for Insulating Spirit Varnish, Clear, Air-Drying.	S.R.O. 658 dated 26 March 1964.	No. 2 June 1964	The fps values appearing in the standard have been substituted by metric values.	15 October 1964.
4	IS : 405-1961 Specification for Lead Sheet (*Revised*).	S.O. 1176 dated 22 May 1961	No. 1 July 1964	(Clause 5.1.2)—Add the following alternate composition at the end of the clause : Alteranate Composition Constituent — Percent Tellurium Min. — 0·040 Max. — 0·065 Copper — 0·06 to 0·07 Antimony, Max — 0·002	Immediate effect.

(1)	(2)	(3)	(4)	(5)	(6)
				Bismuth, Max . 0·005 Iron, Max . . 0·003 Nickel and cobalt, Max . . . 0·001 Silver, Max . 0·002 Zinc, Max . . 0·002 Tin, Arsenic and Sulphur . . Traces Cadmium . . Traces Lead . . . Remainder	
5.	IS:407-1961 Specification for Brass Tubes for General Purposes (*Revised*)	S.O. 553 dated 2 March 1963	No. 1 July 1964	(Table I, entries in second and third columns against 'Arsenic'). Substitute the following for the existing entries: Percent Alloy No. 1 0·02 to 0·06 | Alloy No. 2 0·06 Max	Immediate effect
6.	IS:589-1961 Basic Climatic and Mechanical Durability Tests for Electronic Components (*Revised*)	S.O. 2[illegible] dated July 1962	No. 1 July 1964	(*Sub-sub-clause* 7.4.4.2, *line* 3)—Substitute '4·5' *for* '4·4'. (*Sub-sub-clause* 7.5.1.2) i) *Item* (a), *line* 1—Delete the word 'mean'. *line* 2—Substitute '40 *g*± 10 percent' *for* '40g±10 percent'. ii) *Item* (b), *second sentence*—Substitute the following *for* the existing second sentence: 'The duration of the half-cycle shall be 6± 1 millisecond or the frequency of the impact wave form shall be 80 to 90 c/s.'	15 October 1964.

iii) *Item* (d), *line* 2—Substitute deceleration' *for* 'acceleration'.

(*Sub-sub-clause* 7.5.1.4, *lines* 4 *and* 6)—Substitute '1 to 100g' *for* '1 to 100g' and '2 g' *for* '2g' respectively.

[*Sub-sub-clause* 7.5.2.2, *item* (*a*) *lines* 5 *and* 6]—Substitute '50g' *for* '50g', and '75 *g* and 100g' *for* '75 g and 100 g' respectively.

(*Sub-sub-clause* 7.6.2.1)

i) *Item* (a), *line* 8—Substitute '10g' *for* '10g'.

ii) *Item* (c), *line* 7—Substitute '10g' *for* '10g'.

(*Sub-sub-clause* 7.6.5.3)—Delete the last sentence.

(*Table* II)

a) Substitute the following for the existing clause references under the caption of the table:

'(*Clauses* 7.6.5.2., 7.6.5.4 *and* 7.6.6.3)'

b) *Cols.* 2 *and* 4 *against* 'Acceleration'—Substitute '10g' *for* '10g'.

c) Put the dagger mark (†) on the words ' directions' and ' time' in the last two entries under ' SEVERITY' and add the following after the footnote marked with an asterisk(*):

'†These details refer to Fatigue Test (*see* 7.6.6) only.'

(*Sub-clause* 7.7.3)—Add the following note at the end of this sub-clause.

"NOTE—' *g*' is acceleration due to gravity".

1	2	3	4	5	6
				(Sub-sub-clause 7.10. 3. 2, line 4)—Delete the words ' for two hours'. (Sub-clause 7.11.2, line 11)—Substitute 'Figures 10 and 11' *for* 'Figures 9 and 10'. (Appendix B)—Substitute clause numbers 'B-1, B-1.1, B-1.2 and B-1.3, *for* 'A-1, 1-1.1, A-1.2 and A-1.3. (Clause E-3.1) (a) *Equation*—Substitute $\frac{G}{1} = \sqrt{\frac{2\,hK}{W}}$ *for* $G = \sqrt{\frac{2\,hk}{W}}$ (b) Third Explanation—Substitute 'K' *for* 'k'. (Item G-4, second sentence)—Substitute the following for the existing second sentence: 'The quantity of the solution sprayed per cubic metre capacity of the test chamber shall be approximately 10 litres per hour'. [Clause H-1.3, item (a)]—Substitute '91·5 cm^{25} *for* '9·5 cm^{2}'. (Clause H-2.1, *line* 10)—Substitute ' 23 ±5 grams' *for* '23±5 g'.	
IS : 632-1958 Specification for BHC Emulsifiable Concentrates (*Revised*),	S.O. 1438 dated 27 June 1958	No. 2 August 1964	Sub-clause 3.2.2., Appendix C, Sub-clauses E-2.1.4 and E-3.1.4 have been substituted by new ones.	15 October 1964	

8	IS : 633-1956 Specification for DDT Emulsifiable Concentrates.	S.R.O. 2029 dated 22 June 1957	No. 2. May 1064	(i) The existing clause 5·1 has been substituted by a new one. (ii) A new sub-clause 5.2.1. has been prescribed after clause 5·2. (iii) (Clause E-2.3, Line 7 ; and line 4 of the footnote under it) — Substitute '0·5 per cent' for '5·0 percent'. (iv) (Clause E3.3, line 3)—Substitute '0·5 percent' for '5·0 percent'.	15 October 1964
9	IS : 1056-1957 Specification for Commercial Metric Weights.	S.R.O. 2909 dated 14 September 1957	No. 2. August 1964	(i) (Clause 0·10, line 4)—Substitute 'IS : 210-1962 Grey Iron Castings (*Revised*)' for 'IS : 210-1950' Grey Iron Castings. (ii) (Clause 3·2, lines 4 & 5)—Substitute 'Grade 15 of IS : 210-1962' for 'grade 10B of IS : 210-1950'	15 October 1964
10	IS : 1121:-1957 Methods for Determination of Compressive, Transverse and Shear Strengths of Natural Building Stones.	S.O. 605 dated 26 April 1958	No. 1. July 1964	The non-metric values and units alongwith the brackets in which they appear have been deleted in the following: (i) Clauses 3.2.1, 3.3, 3.4.1, 3.4.3, 3.4.7, 4.1.1, 4.3.1, 4.3.2, 4.4.2, 4.4.5, 5.1.5, 5.4.1, 5.4.2, 5.5.1, 5.5.2 (a) and (d). (ii) The existing figures 1, 2, 3A and 3B have been substituted by new ones.	15 October 1964
11	IS : 1165-1957 Specification for Milk Powder (Whole & Skim)	S.O. 1349 dated 12 July 1958	No. 2 August 1964	(i) [Table I, col. 3 against Sl. No. (*vi*)]—Substitute '1·2' for '1.0' (ii) [Table I, col. 4 against Sl. No. (*vi*)]— Substitute '1·5' for '1·25'	15 October 1964

1	2	3	4	5	6
				(*iii*) The existing Appendix G has been substituted by a new one.	
12	IS : 1313-195 Methods for Determining Shrinkage of Knitted Goods Containing Wool.	S.O. 74 dated 9 January 1960	No. 1 August 1964	All values for wash wheel which were given in the fps system have been substituted by metric system.	15 October 1964
13	IS : 1396-1960 Specification for Blotting Paper.	S.O. 3059 dated 24 December 1960	No. 1 September 1964	[Clause 6·2, item (c)]—Substitute the following for the existing item: '(*c*) Weight in kg per ream of 500 sheets including wrapping paper'	15 October 1964
14	IS : 1397-1960 Specification for Kraft Paper.	S.O. 2818 dated 26 November 1960	No. 1 September 1964.	[Clause 6·3, item (c)] — Substitute the following for the existing item : '(*c*) Weight in kg per ream of 500 sheets including wrapping paper'	15 October 1964
15	IS : 1435-1960 Specification for Platform Weighing Machines.	S.O. 3059 dated 24 December 1960	No. 1 August 1964	(*i*) (Clause 0·4, line 6)—Substitute 'IS : 210-1962 Grey Iron Castings (*Revised*)' for 'IS : 210-1950 Grey Iron Castings'. (*ii*) (Clause 5·3, lines 2 and 3)—Substitute 'cast iron, preferably of Grade 15 of IS : 210-1962' for 'cast iron, preferably of Grade 10B of IS : 210-1950'	15 October 1964
16	IS : 1436-1960 Specification for Weigh-Bridges.	S.O. 224 dated 28 January 1961	No. 2 July 1964	(*i*) (Clause 0·5, line 6) —Substitute 'IS 210-1962 Grey Iron Castings (*Revised*) for 'IS: 210-1950 Grey Iron Castings'	15 October 1964

				(ii) (Clause 5·3, line 2)— Substitute 'cast iron preferably of Grade 15 of IS : 210-1962' for 'cast iron, preferably of Grade 10B of IS : 210-1950'.	
17	IS : 1458-1959 Specification for Railway Bronze Ingots and Castings.	S.O. 1572 dated 25 June 1960	No. 1 July 1964	(Table I, first entry in the sixth column under 'Class V') —Put an asterisk mark (*) after the value '6·0' and give the following explanation after the Note at the foot of table, *For the purpose of utilizing scrap containing a high percentage of tin, it shall be permissible for the supplier to supply ingots containing tin upto a maximum of 7·0 percent'.	15 October 1964
18	IS : 1479 (Part I) -1960 Specification Methods of Test for Dairy Industry. Part I Rapid Examination of Milk.	S.O. 2494 dated 15 October 1964	No. 1 August 1964	(i) (Clause 14·1) (1) Item (b)—Substitute '10 ml' for '10 or 20 ml' (2) Item (c)—Substitute the following for the existing item: '(c) Burette — with soda-lime guard-tube.' (3) Item (e)— Substitute the following for the existing item: '(i) Stirring Rods—glass, flattended at one end'. (ii) New items (c) and (d) have been added at the end of clause 14·2. (iii) The existing clause 14·3 has been substituted by a new one.	15 October 1964
19	IS : 1483-1959 Specification for White Bread.	S.O. 1037 dated 30 April 1960	No. 3. August 1964	The existing Appendix A has been substituted by a new one.	15 October 1964

1	2	3	4	5	6
20	IS : 1520-1960 Specification for Horizontal Centrifugal Pumps for Clear, Cold Fresh Water.	S.O. 1742 dated 16 July 1960	No. 1 July 1964	(*i*) The existing clause 0·5 and sub-clause 0.5.1 have been substituted by new ones. (*ii*) (Clause 14·9)— Substitute the following for the existing first sentence : '14·9 Casing—The casing shall be of robust construction and when it is of cast iron, it shall be close grained conforming to Grade 20 of IS : 210-1962 Specification for Grey Iron Castings (*Revised*;)'.	15 October 1964
21	IS : 1565 -1960 Specification for Electrical Apparatus Comprising Resistors.	S.O. 2494 dated 15 October 1960	No. 1 August 1964	(*i*) The existing clause 3·1 has been substituted by a new one. (*ii*) [Clause 4·1, line 3 ; clause 5·11, line 6; Clause 6·1 (d), line 1; Sub-sub-clause 7.2.1.2, line 5 ; and Sub-sub-clause 7.2.1.3 ; line 1]—Add the words 'Special Grade and' before the words 'Grade A'	15 October 1964
22	IS : 1658-1960 Specification for Fibre Hardboards.	S.O. 1633 dated 15 July 1961	No. 1 August 1964	(Table III) (*a*) Col. 10, against Sl. No. (*i*) —Substitute '40' for '30'. (*b*) Col. 10, against Sl. No. (*iii*) —substitute '20*' for '15'. *This figure may, however, be reduced by mutual agreement between the purchaser and the supplier.	15 October 1964

1	2	3	4	5	6
				(*iii*) The existing clause 4·5 and sub-clause 4.5.1 have been substituted by new ones. (*iv*) The existing sub-clause 4.5.4 has been substituted by a new one.	
27	IS : 2129-1962 Specification for Parathion Emulsifiable Concentrates.	S.O. 3881 dated 29 December, 1962.	No. 1 August, 1964.	(*i*) The existing sub-clauses 3.2.2 and 5.2.2 have been substituted by new ones. (*ii*) The existing Appendix B has been substituted by a new one. (*iii*) (Sub-clause C-2.1.4)—Substitute the following for the existing sub-clause. 'C-2.1.4 Graduated Cylinder —of 100 ml capacity and graduated at each millilitre from 2 ml. to 100 ml.	15 October, 1964.
28	IS : 2223-1962 Dimensions of Flange Mounted AC Induction Motors.	S.O. 898 dated 30 March 1963.	No. 1 July, 1964.	(*i*) (Clause 0·5) Substitute the following for the existing clause : '0·5 motors required for vertical pump applications are covered in IS : 2254-1964 Dimensions of Vertical Shaft Motors for Pumps.' (*ii*) (Clause 1·1) (*a*) Lines 1 and 2—Delete the words horizontal shaft'. (*b*) Line 4—Substitute '90 to 280' for '90 mm to 280 mm'. (*iii*) (Table 1)— Delete the words 'Direction of Shaft ' in column 1 and all the entries made against it in columns 2, 3, 4 and 5.	15 October, 1964.

1	2	3	4	5	6
				(*iii*) The existing clause 4·5 and sub-clause 4.5.1 have been substituted by new ones. (*iv*) The existing sub-clause 4.5.4 has been substituted by a new one.	
27	IS : 2129-1962 Specification for Parathion Emulsifiable Concentrate.	S.O. 3881 dated 29 December, 1962.	No. 1 August, 1964.	(*i*) The existing sub-clauses 3.2.2 and 5.2.2 have been substituted by new ones. (*ii*) The existing Appendix B has been substituted by a new one. (*iii*) (Sub-clause C-2.1.4)—Substitute the following for the existing sub-clause. 'C-2.1.4 Graduated Cylinder —of 100 ml capacity and graduated at each millilitre from 2 ml. to 100 ml.	15 October, 1964.
28	IS : 2223-1962 Dimensions of Flange Mounted AC Induction Motors.	S.O. 898 dated 30 March 1963.	No. 1 July, 1964.	(*i*) (Clause 0·5) Substitute the following for the existing clause : '0·5 motors required for vertical pump applications are covered in IS : 2254-1964 Dimensions of Vertical Shaft Motors for Pumps.' (*ii*) (Clause 1·1) (*a*) Lines 1 and 2—Delete the words horizontal shaft'. (*b*) Line 4—Substitute '90 to 280' for '90 mm to 280 mm'. (*iii*) (Table 1)— Delete the words 'Direction of Shaft ' in column 1 and all the entries made against it in columns 2, 3, 4 and 5.	15 October, 1964.

29	IS : 2320-1963 Methods of Measurements for Amplitude Modulated Radio Frequency Signal Generators (30 kc/s to 30 Mc/s).	S.O. 2160 dated 3 August, 1963.	No. 1 July, 1964.	(Sub-clause B-1.2. 1, line 2)—Add the word 'thermistor' before the word 'elements'. (Fig. 7, line 2 from top)—Substitute '$R_0=R_T=R_{T1}+R_{T_2}$' for '$R_T=R_{T1}+R_{T_2}$'	15 October, 1964.
30	IS : 2551-1963 Danger Notice Plates.	S.O. 1102 dated 28 March, 1964.		Figures 1 & 2 at pages 3 & 4 of IS : 2551-1963 have been substituted by new ones.	15 October, 1964.

Copies of these amendment slips are available, free of cost, with the Indian Standards Institution, Manak Bhavan, 9 Bahadur Shah Zafar Marg, New Delhi-1 and also its branch offices at (*i*) 232 Dr. Dadabhoy Naoroji Road, Bombay-1, (*ii*) Third Floor, 11 Sooterkin Street, Calcutta-13, (*iii*) Second Floor, Sathyamurthi Bhavan, 54 General Patters Road, Madras-2 and (*iv*) 14/69 Civil Lines, Kanpur.

[No. MD/13:5]

New Delhi, the 2nd November 1964

S.O. 3868—In pursuance of sub-rule (1) of rule 4 of the Indian Standards Institution (Certification Marks) Rules, 1955, as amended in 1962, the Indian Standards Institution hereby notifies that the Standard Mark(s), design(s) of which together with the verbal description of the design(s) and the title(s) of the relevant Indian Standard(s) are given in the Schedule hereto annexed have been specified.

These Standard Mark(s), for the purpose of the Indian Standards Institution (Certification Marks) Act, 1952, as amended in 1961, and the rules and regulations framed thereunder, shall come into force with effect from the dates shown against each.

THE SCHEDULE

Sl. No. (1)	Design of the Standard Mark (2)	Product/Class of Products to which applicable (3)	No. & Title of Relevant Indian Standard (4)	Verbal description of the design of the Standard Mark (5)	Date of effect (6)
1	IS : 831 	Badminton Racket Frames	IS: 831-1957 Specification for Badminton Racket Frames	The monogram of the Indian Standards Institution consisting of letters ISI, drawn in the exact style and relative proportions as indicated in col. (2), the number designation of the Indian Standard being superscribed on the top side of the monogram as indicated in the design.	16 Nov. 1964
2	IS : 1018 	M Type Brass Padlocks	IS : 1018-1961 Specification for M Type Brass Padlocks (*Revised*)	The monogram of the Indian Standards Institution consisting of letter ISI, drawn in the exact style and relative proportions as indicated in col. (2), the number designation of the Indian Standard being superscribed on the top side of the monogram as indicated in the design.	1 Sep. 1964

[No. MD/17 : 2.]

New Delhi, the 5th November 1964

S.O. 3869.—The articles covered in licence No. CM/L-722 and CM/L-723 held by M/s. Aggarwal Iron Works and Steel Rolling Mills, Agra, the details of which are given in the Notification published under S.O. 2590 in the Gazette of India, Part II, Section 3(ii) dated 1st August, 1964, have been revised as under with effect from 5th November, 1964:

Licence No.	*Revised Articles Covered by the Licence*
CM/L-722.	Structural Steel (Standard Quality) of the following sections only: 1. M.S. Rounds—Below 16 mm. dia. 2. M.S. Squares—Below 14 mm. sq. 3. Other sections—With area equivalent to below 16 mm. dia.

Licence No.	Revised Articles Covered by the Licence
CM/L-723.	Structural Steel (Ordinary Quality) of the following sections only: 1. M.S. Rounds—Below 16 mm. dia. 2. M.S. Squares—Below 14 mm. sq. 3. Other sections—With area equivalent to below 16 mm. dia.

[No. MD/12:1468.]

ERRATUM

New Delhi, the 14th November 1964

S.O. 3870.—In the then Ministry of Industry (Indian Standards Institution) Notification, published in the Gazette of India, Part II, Section 3(ii) dated 28 August 1964, the following correction may be made:

S.O. 2874, dated 12 August 1964, Schedule, S. No. 8, Col. 2, Line 1—
For "IS:2618-1963" read 'IS:2616-1963"

[No. MD/13:2.]

D. V. KARMARKAR,
Joint Director (Marks).

MINISTRY OF HEALTH

New Delhi, the 31st October 1964

S.O. 3871.—In pursuance of clause (e) of sub-section (1) of section 3 of the Indian Medical Council Act, 1956, the Central Government hereby nominates Lt. General T. R. Pahwa, Director General, Armed Forces Medical Services, New Delhi to be a member of the Medical Council of India *vice* Lt. Genl. C. C. Kapila resigned and makes the following further amendment in the notification of the Government of India in the Ministry of Health No. F. 5-13/59-MI, dated the 9th January, 1960, namely:—

In the said notification, under the heading "Nominated under clause (e) of sub-section (1) of section 3", for the entry against serial No. 2, the following entry shall be substituted, namely:—

"Lt. General T. R. Pahwa, MB Chb (Glasgow), MD (Glasgow), DOMS (Lond.), DLO (Lond.), Director General, Armed Forces Medical Services, New Delhi."

[No. F. 4-10/64-MPT.]

B. B. L. BHARADWAJ, Under Secy.

New Delhi, the 2nd November 1964

S.O. 3872.—The Government of West Bengal having nominated, in exercise of the powers conferred by clause (c) of sub-section (2) of section 3 of the Prevention of Food Adulteration Act, 1954 (37 of 1954), Dr. S. C. Chakraborty, M.Sc., D. Phil, Public Analyst (Food and Water), Central Combined Laboratory, Calcutta, as a member representing that Government on the Central Committee for Food Standards, the Central Government, in exercise of the powers conferred by sub-section (1) of the said section 3, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Health No. S.R.O. 1236, dated the 1st June, 1955, namely:—

In the said notification, against item 12, for the entry "Shri Sudhir Chandra Roy, Public Analyst for Food and Water, West Bengal Public Health

Laboratories, Calcutta", the following entry shall be substituted, namely:—

"Dr. S. C. Chakraborty, M.Sc., D. Phil, Public Analyst (Food and Water), Central Combined Laboratory, Calcutta."

[No. F.14-69/64-PH(L&E).]

S.O. 3873.—The Government of Orissa having nominated, in exercise of the powers conferred by clause (e) of sub-section (2) of section 3 of the Prevention of Food Adulteration Act, 1954 (37 of 1954), Shri M. N. Mohanty, Public Analyst, State Public Health Laboratory, Cuttack, as a member representing that Government on the Central Committee for Food Standards, the Central Government, in exercise of the powers conferred by sub-section (1) of the said section 3, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Health No. S.R.O. 1236, dated the 1st June, 1955, namely:—

In the said notification against item 17, for the entry "Shri Amarendranath Das, Public Analyst to the Government of Orissa, State Public Health Laboratory, Cuttack", the following entry shall be substituted, namely:—

"Shri M. N. Mohanty, Public Analyst, State Public Health Laboratory, Cuttack."

[No. F.14-69/64-PH(L&E).]

AMAR NATH VARMA, Under Secy.

MINISTRY OF TRANSPORT

(Transport Wing)

New Delhi, the 7th November, 1964

S.O. 3874.—In exercise of the powers conferred by section 4 of the Merchant Shipping Act, 1958 (44 of 1958), the Central Government hereby makes the following further amendment in the notification of the Government of India in the late Ministry of Transport and Communications (Department of Transport) No. S.O. 1620 dated the 1st June 1963 as amended in the Ministry of Transport Notification No. S.O. 2780 dated 4th August, 1964 namely:—

In the said notification, for serial number 20 and the entries relating thereto, the following shall be substituted, namely:—

"20. Shri K. Srinivasan—Member Secretary".

[No. 37-MD(3)/63.]

J. V. DASS, Under Secy.

DEPARTMENT OF COMMUNICATIONS

New Delhi, the 2nd November 1964

S.O. 3875.—In exercise of the powers conferred by sub-rule (2) of rule 11, clause (b) of sub-rule (2) of rule 14 and sub-rule (1) of rule 23 of the Central Civil Services (Classification, Control and Appeal) Rules, 1957, the President hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Ministry of Communications No. S.R.O. 631-B, dated the 28th February 1957 as amended by the notification of the Government of India in the late Ministry of Transport & Communications

(Departments of Communications & Civil Aviation) No. S.O. 1961, dated the 8th August 1961, namely:—

In the Schedule to the said notification, in Part I, under the heading "Overseas Communications Service", for Serial No. 1 and the entries relating thereto the following shall be substituted, namely:—

1.	2.	3.	4.
"(1) (a) Administrative Officer	Director General	Director General	All
(b) Accounts Officer			
(c) Assistant Administrative Officer.		Director (Administration)	(i)—(iii)."

[No. 3-O C(33)/64.]

T. R. MANTAN, Dy. Secy.

MINISTRY OF COMMUNICATION

(P. & T. Board)

New Delhi, the 31st October 1964

S.O. 3876.—In pursuance of para (a) of Section III of Rule 434 of Indian Telegraph Rules, 1951, as introduced by S.O. No. 627 dated 8th March, 1960, the Director General Posts and Telegraphs, hereby specifies the 1st November 1964 as the date on which the Measured Rate System will be introduced in Nasik City, Nasik Road and Devlali Telephone Exchanges.

[No. 31/6/61-PHB.]

S. RAMA IYER, Assistant Director General (PHB).

(P. & T. Board)

New Delhi, the 5th November 1964

S.O. 3877.—In exercise of the powers conferred by sub-rule (2) of rule 11, clause (b) of sub-rule (2) of rule 14 and sub-rule (1) of rule 23, of the Central Civil Services (Classification, Control and Appeal) Rules, 1957, the President hereby makes the following amendments in the notification of the Government of India in the late Ministry of Communications (Posts and Telegraphs), No. S.R.O. 620, dated the 28th February, 1957, namely:—

In the Schedule to the said notification, *in part II-General Central Service, Class III*,

in the entries under the heading, "Telegraph Engineering Divisions and Sub-Divisions including Regional or Circle Tele-communications Training Centres",—

(i) in the entries under column 3 against the entries under column 1 "Ministerial staff in Selection Grades", the words "holding a sub-divisional charge" shall be omitted;

(ii) in the entries under columns 2, 3 and 5 against the entries under column 1 "Linemen, Wiremen, Line Riders Mechanics, Cable Jointers and sub-Inspectors" the words "holding a sub-divisional charge" shall be omitted

[No. (44/2/64-Disc).]

D K. AGARWAL, Asstt. Director.

MINISTRY OF EDUCATION

(Department of Education)

ARCHAEOLOGY

New Delhi, the 6th November 1964

S.O. 3878.—Whereas the Central Government is of opinion that the ancient site specified in the Schedule attached hereto is of national importance.

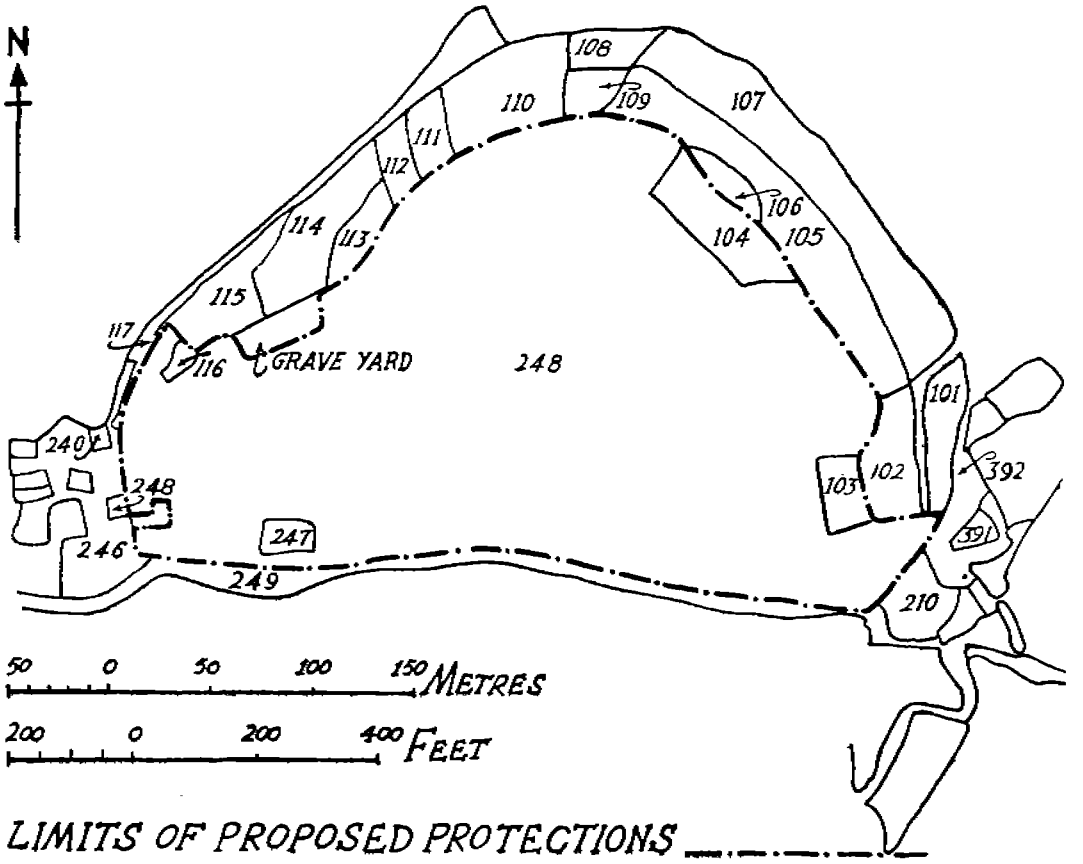
Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 4 of the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958), the Central Government hereby gives notice of its intention to declare the said ancient site to be of national importance.

Any objection made within two months after the issue of this notification by any person interested in the said ancient site will be considered by the Central Government.

SCHEDULE

Serial No.	State	District	Tehsil	Locality	Name of monument/ site	Revenue plot number to be included under protection	Area	Boundaries	Ownership	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Jammu & Kashmir	Srinagar	Srinagar	Burzahom	Ancient site and remains comprised in survey plot Nos. 103, 104, 116, 247 and part of survey plot No. 248.	Survey plot Nos. 103, 104, 116, 247 and part of survey plot No. 248 as shown in the plan reproduced below	121 Kanals and 2½ Marlas	*North* : Survey plot Nos. 105, 106,109, 110, 111, 112, and 113. *East* : Survey plot Nos. 101, 102, 392 and 210 *South* : Survey Plot No. 249 *West* : Survey plot Nos. 115, 117, 246 and remaining portion of survey plot No. 248.	Survey plot Nos. 248 and 116—Shamalat Deh and remaining under private ownership	

SITE PLAN OF ANCIENT MOUND AT BURZAHOM



[No. F.4-32/64-C1.]

S.O. 3879.—Whereas the Central Government is of opinion that the ancient monument specified in the Schedule attached hereto is of national importance.

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 4 of the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958), the Central Government hereby gives notice of its intention to declare the said ancient monument to be of national importance.

Any objection made within two months after the issue of this notification by any person interested in the said ancient monument will be considered by the Central Government.

SCHEDULE

Sl. No.	State	District	Tehsil	Locality	Name of monument/ site	Revenue plot Number to be included under protection	Area	Boundaries	Ownership	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Jammu & Kashmir	Srinagar	Srinagar	Harwan village	Ancient Monastery and Stupa together with adjacent land comprised in survey plot Nos 905, 828, 830, 829, 831, 832, 944/839, 946/844, 945/851, 852, 853, 853/1 and 943/827.	Whole of survey plot Nos. 905, 828, 830, 829, 831, 832, 944/839, 946/844, 945/851,, 852, 853, 853/1, and 943/827.	74 Kanals and 6 Marlas.	*North*: Survey plot No. 889 *East* :Survey plot Nos. 839, 844, 882 and 850. *South* : Survey plot Nos. 904, 946/854 and 851. *West* : Survey plot Nos. 823, 826, 825, 906 and 827.	Archaeological Survey of India,	Not in religious use.

[No. F.4-30/64-C1.]

S. J. NARSIAN,
Assistant Educational Adviser,

MINISTRY OF IRRIGATION AND POWER

New Delhi, the 6th November 1964

S.O. 3880.—The Central Government under the powers vested in it by the proviso to Rule 45(1) of the Indian Electricity Rules 1956 exempts Sri Soundara Raja Mills Ltd., Nedungada (Karraikal District, Pondicherry State) for the purpose of carrying out electrical installation work in their Mills at Nedungada from so much of the sub-rule (1) of rule 45 of the Indian Electricity Rules, 1956, as requires such work to be carried out by a licensed electrical Contractor.

The exemption is subject to the following conditions:—

(1) That the actual electrical installation work is carried out in the Mills by persons holding wiremen's certificates and permits.

(2) That all such works are carried out under the direct supervision of a person engaged for the whole time and holding Supervisor's competency certificate and permit issued or recognised by the Government of Pondicherry.

(3) That the Mills keep the following electrical instruments in its permanent possession:

(i) Insulation resistance tester (Megger)—500 volts;

(ii) Ammeter 6" dial portable type; and

(iii) Voltmeter 6" dial portable type.

(4) That such exemption will cease, as soon as the Supervisor holding competency certificate on the strength of which this exemption is granted leaves the services of the Mills about which the Mills shall send the intimation within twenty four hours to the Member-Secretary of the Licensing Board, Pondicherry.

(5) That such works are confined within the factory limits of the Mills and only for the bonafide use of the Mills.

(6) That this exemption may be withdrawn at any time without assigning any reason.

[No. EL.II-6(8)/64.]

G. S. BAKSHI, Under Secy.

MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 26th October 1964

S.O. 3881.—In exercise of the powers conferred by Section 5(1) of the Cinematograph Act, 1952 and sub-rule (3) of rule 8 read with sub-rule 2 of rule 9 of the Cinematograph (Censorship) Rules, 1958, the Central Government hereby appoints the following persons as a member of the Advisory Panel of the said Board at Bombay with immediate effect.

1. Shri Adi Marzban.
2. Smt. Vijaya Khote.

[No. F. 11(2)/62-FC.]

S.O. 3882.—In exercise of the powers conferred by Section 5(1) of the Cinematograph Act, 1952 and sub-rule (3) of rule 8 read with sub-rule (2) of rule 9 of the Cinematograph (Censorship) Rules, 1958, the Central Government hereby appoints Mrs. Rita Ray after consultation with the Central Board of Film Censors, as a member of the Advisory Panel of the said Board at Bombay with immediate effect.

[No. F. 11(2)/62-FC.]

S.O. 3883.—In exercise of the powers conferred by Section 5(1) of the Cinematograph Act, 1952 and sub-rule (3) of rule 9 read with sub-rule (2) of rule 9 and sub-rule (3) of rule 8 of the Cinematograph (Censorship) Rules, 1958; the Central Government hereby re-appoints Smt. Leela Thorat after consultation

with the Central Board of Film Censors, as a member of the Advisory Panel of the said Board at Bombay with effect from 19th September, 1964.

[No. F. 11(2)/62-FC.]

H. N. AGARWAL, Dy. Secy.

MINISTRY OF REHABILITATION

(Office of the Chief Settlement Commissioner)

New Delhi, the 14th July 1959

S.O. 3884.—Whereas the Central Govt. is of opinion that it is necessary to acquire the evacuee properties specified in the schedule hereto annexed in the Union territory of Delhi for public purpose, being a purpose connected with the relief and rehabilitation of displaced persons, including payment of compensation to such persons.

Now, therefore, in exercise of the powers conferred by Section 12 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), it is notified that the Central Govt. has decided to acquire, and hereby acquired the evacuee properties specified in the Schedule hereto annexed.

SCHEDULE

Sl. No.	Particulars of property			Area	Name of the evacuee with rights in the property
	Khewat No.	Khasra No.		Big. Bis.	
1	2	3		4	5
	Village Gadaipur				
1	78/327	780/2		0 14	Noor Khan S/o Sher Khan, Fetah Mohd. S/o Karee Khan Evacuee, mortgager, Tundle S/o Karee Khan non-evacuee mortgagee, vesting the Custodian.
		778/2		2 8	
		751/1		2 8	
			TOTAL	5 10	
2	79/328	752/2		2 16	Noor Khan S/o Sher Khan, Fethe Mohd. S/o Karee Khan Evacuee, mortgager, Mamla S/o Kale Khan, non-evacuee, mortgagee, vesting the Custodian.
		781		2 15	
			TOTAL	5 11	
3	112/113	782/1		3 0	Najaf Khan S/o Inayat, evacuee, mortager, Noor Mohd. Tundle S/o Aree Khan, non-evacuee, mortgagee, vesting the Custodian.
	373-374	780/1		2 18	
			TOTAL	5 18	
4	112/113	782/2		1 16	Najaf Khan S/o Inayat, evacuee, mortgager, Mamla and Ramazani Ss/o Kale Khan, mortgagee, non-evacuee, vesting the Custodian.
	373-374	778/1		2 8	
			TOTAL	4 4	
5	127/394	758		1 19	Munshi S/o Khuda Baksh 1/2 share, Bundu and Mandu and Salamu and Shafi Ss/o of Nazar in equal share 1/4, Rehman S/o Kalan 1/4 share, evacuee, mortgager, Nanee and Sullee Ss/o Hamdani, mortgagee, non-evacuee, vesting the Custodian.
		759/2		1 4	
		789		4 16	
			TOTAL	7 19	

1	2	3		4	5
		Village Gadaipur—contd.			
6	96/343	783/1		3 4	Nasru, Azam-din, Salamuddin Ss/o Mehar Dass, M/s. Hussina Wd/o Husna, Nawab Ali, Dosat Mohd. Ss/o Kuree, Bashir, Nasru and Saman Ss/o Murar, Hakam, Shabarati Ss/o Nazar, Munshi, Khurgu and Mohd. Ss/o Bazida, Sher Din S/o Mathan, Mohd. Khan, Moola and Sher Khan Ss/o Malthan, Kamruddin S/o Runbaz, Sardar, Zahoorun, Goga, Saraju, Ss/o Rattu, Evacuee, ownership rights. Cultivation Munshi and Khurju and Mohd. are shareholders in equal mortgager evacuee, Noor Mohd. S/o Aree Khan, mortgagee, non-evacuee, vesting the Custodian
7	121/384	714 717 718/1		5 1 4 16 1 2	Umar Baksh S/o Nisrat, Abdulla S/o Hussani, ownership rights, evacuee, cultivation Umar Bux shareholder, evacuee, mortgager, Umrao S/o Ajar-Din 1/2 share, Jagru S/o Dhola 1/4 share, Ajarat Din S/o Bhopat 1/4 share, mortgagee, non-evacuee, vesting the Custodian.
			TOTAL	10 19	
8	135/406	716		2 17	Allahi Bux S/o Fatch Khan 1/3 share, Nanwa and Hussain Bux Ss/o Mehtab in equal share 1/3, Ali Mohd, Ali Hussain, Unas, Shafi Mohd. Ss/o Saqakhan, Shamshuddin, Nazir, Nauruddin Ss/o Faizi, in equal share one share, Rahimuddin S/o Hussaini one share, Hussaina S/o Mehboob one share, Saidal S/o Bhoora, Zahoor Ali, S/o Noor Bux in equal share one. Qutbi S/o Nanva one share, ownership rights evacuee.

File No. 1(10)/L&R/62 dated the 31st Oct., 1964.

M. J. SRIVASTAVA, Settlement Commissioner & *Ex-Officio* Under Secy.

(Office of the Chief Settlement Commissioner)

New Delhi, the 7th November, 1964

S.O. 3885.—In exercise of the powers conferred by Sub-Section (1) of Section 3 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954) the Central Government hereby appoints Shri S. P. Sud, as Assistant Settlement Commissioner for the purpose of performing the functions assigned to such Officer by or under the said Act with effect from the fore-noon of 24th September, 1964.

[No. 6(4)ARG/62.]

KANWAR BAHADUR,
Settlement Commissioner (A) &
Ex-Officio Dy. Secy.

DEPARTMENT OF SOCIAL SECURITY

New Delhi, the 28th October 1964

S.O. 3886.—Whereas the Central Government was satisfied that (1) M/s. Nabha Rice and Oil Mills, (2) M/s. Gopal Oil Mills and (3) M/s. Hindustan Milk Manufacturing Co. (P) Ltd., are all situated in the Nabha area which was a sparse area, (that is, an area whose insurable population was less than 500) in the district of Patiala in the State of Punjab;

And whereas by virtue of their location in a sparse area, the aforesaid factories were granted exemption from the payment of the Employers' Special Contribution under section 73F of the Employees' State Insurance Act, 1948 (34 of 1948) until the enforcement of the provisions of Chapter V of the Act in that area by the Central Government in the Ministry of Labour and Employment *vide* Notification No. S.O. 135 dated the 5th January, 1962;

And whereas the Central Government is satisfied that the insurable population of the Nabha area in the District of Patiala in the State of Punjab has now exceeded 500, and it is no longer a sparse area;

Now, therefore, in exercise of the powers conferred by Section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Labour and Employment No. S.O. 135 dated the 5th January, 1962, namely:

In the Schedule to the said Notification, in the entries against Serial No. 13, the entries "Nabha" and

"1. M/s. Nabha Rice and Oil Mills,

2. M/s. Gopal Oil Mills,

3. M/s. Hindustan Milk Manufacturing Co. (P) Ltd.,"

occurring in columns 3 and 4 respectively shall be omitted.

[No. 6(73)/61-HI.]

New Delhi, the 30th October 1964

S.O. 3887.—Whereas the services of Shri K. R. Vasavada, Provident Fund Inspector were terminated with effect from the 14th August, 1964 (after-noon);

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (19 of 1952) and in supersession of the notification of the Government of India in the Department of Social Security No. S.O. 3367 dated the 14th September, 1964, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Labour and Employment, No. S.O. 946 dated the 20th March, 1962.

[No. 20(62)/64-PF-I.]

New Delhi, the 7th November 1964

S.O. 3888.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby appoints Shri P. S. Sunder Markal to be an Inspector for the whole of the State of Mysore for the purposes of the said Act or of any Scheme framed thereunder, in relation to any establishment belonging to, or under the control of the Central Government, or in relation to any establishment connected with a railway company, a mine or an oilfield or a controlled industry.

[No. 20(66)/64-PF-I.]

S.O. 3889.—In pursuance of clause (a) of sub-paragraph (1) of paragraph 4 of the Employees' Provident Funds Scheme, 1952, the Central Government hereby nominates Shri R. H. Chishti as Chairman of the Regional Committee for the State of Uttar Pradesh in the vacancy caused by the resignation of Shri B. P. Joshi, and makes the following further amendment with effect from the 7th November, 1964 in the notification of the Government of India in the Ministry of Labour and Employment No. S.O. 1703, dated the 29th June, 1960, namely:—

In the said notification, against item (1), for the existing entry, the following entry shall be substituted, namely:—

"Shri R. H. Chishti, Commissioner and Secretary to the Government of Uttar Pradesh, Labour Department, Lucknow".

[No. 12/5/64/PF-II.]

New Delhi, the 9th November 1964

S.O. 3890.—In exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Labour and Employment No. S. O. 2152 dated the 9th June, 1964, namely:—

In the Schedule to the said notification, against item 3,

the entries "Bansbati" and "*M/s. Empire Bone Mills*"

occurring in columns 3 and 4 respectively shall be omitted.

[No. F.6(28)/64-HI.]

S.O. 3891.—In exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby makes the following amendment in the notification of the Government of India, in the Department of Social Security No. S. O. 3286 dated the 2nd September, 1964, namely:

In the said notification, the words,

"or until the enforcement of the provisions of Chapter V of the Act in relation to that factory, whichever is earlier"

occuring at the end shall be omitted.

[No. F.6(50)/64-HI.]

S.O. 3892.—Whereas the Central Government is satisfied that the Chambal workshop, Kota, Rajasthan, belonging to the Irrigation Department of the Government of Rajasthan, is situated in an area where the provisions of Chapter V of the Employees' State Insurance Act, 1948 (34 of 1948), have not yet been enforced;

And, whereas the said factory is both non-commercial and non-competitive in nature;

Now, therefore, in exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby exempts the said factory from the payment of the employers' special contribution leviable under Chapter VA of the said Act, until the enforcement of the provisions of chapter V of the said Act, in the said area.

[No. F.6/68/64-HI.]

S.O. 3893.—Whereas the Central Government is satisfied that (i) the Dyeing and Printing Factory and (ii) the Hand-made Paper Factory belonging to the Bihar Khadi Gramodyog Sangh, Muzaffarpur, are situated outside the implemented zone of Muzaffarpur in the State of Bihar and in an area where the provisions of Chapter V of the Employees' State Insurance Act, 1948 (34 of 1948), have not been enforced;

And whereas the aforesaid factories are run without profit motive;

Now, therefore, in exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby exempts the aforesaid factories from the payment of the employers' special contribution payable under Chapter VA of the said Act, until the enforcement of the provisions of Chapter V of the said Act in the areas in which the said factories are situated.

[No. F.7(2)/64-HI.]

S.O. 3894.—In exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government, having regard to the location of the factory in an implemented area, hereby exempts the Electric Sub-station No. IV, New Delhi Municipal Committee, Market Lane, New Delhi, from the payment of the employers' special contribution leviable under Chapter VA of the said Act for the period upto and including the 3rd September, 1965.

[No. F.6/115/63-HI.]

S.O. 3895.—In exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Labour and Employment No. S.O. 859 dated the 13th March, 1964, namely:—

In the Schedule to the said notification,

item No. 4 and the entries relating thereto.

occuring in columns 2, 3 and 4 shall be omitted.

[No. F.6/70/64-HI.]

P. D. GAIHA, Under Secy.

MINISTRY OF LABOUR & EMPLOYMENT

New Delhi, the 31st October, 1964.

S.O. 3896.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Jamadoba Colliery of Messrs Tata Iron and Steel Company Limited, and their workmen, which was received by the Central Government on the 30th October, 1964.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, DHANBAD

REFERENCE No. 37 OF 1959

PARTIES:

Employers in relation to the Jamadoba Colliery of Tata Iron and Steel Company Limited.

AND

Their workmen.

PRESENT:

Sri Raj Kishore Prasad, M.A., B.L.—*Presiding Officer.*

APPEARANCES:

For the Employers.—Sarvashree S. S. Mukherjee, Advocate, G. Prasad, and S. N. Singh.

For the Workmen.—Sri B. N. Sharma, President, Congress Mazdoor Sangh.

STATE: Bihar. INDUSTRY: Coal.

AWARD

This reference has been remanded to this Tribunal by the Patna High Court by its judgment dated 17th July, 1964, after setting aside the award of any predecessor dated 12th May 1960, for deciding the matter afresh and giving a fresh award in accordance with law.

2. In order to appreciate the facts of the case and the arguments presented before the Tribunal it is necessary to state the material facts of the case, which are set out hereinafter.

3. By its order No. LRII/2(35)59, dated the 5th June, 1959, Ministry of Labour and Employment, Government of India, referred to this Tribunal for adjudication, under Section 10(1)(d) of the Industrial Disputes Act, 1947, an industrial Dispute existing between the employers in relation to the Jamadoba Colliery of Tata Iron and Steel Company Limited and their workmen in respect of the matter specified below:

SCHEDULE

"(a) Whether discharge from service of Shri Chandrabali was justified?

(b) If not, to what relief is he entitled and with effect from which date?"

4. On behalf of the concerned workmen, Colliery Mazdoor Sangh, through its General Secretary, Sri R. N. Sharma, filed his written statement of claim on 3rd September, 1959. It was said therein that the concerned workman was discharged and refused permission to resume his duties on 7th July, 1958 on return from leave due to long absence from sickness, after obtaining medical certificate of fitness, although no letter of dismissal or discharge was issued to him; that in the Jamadoba Colliery miners and loaders were recruited for employment by the owners of Tata Collieries through the Agency of Miners' Sirdars who were paid commission on raisings made by such miners and loaders and through the agency of the Coalfield Recruiting Organisation (hereinafter referred to as C.R.O.) and all miners and loaders recruited through either of the said recruiting agencies or employed directly, were workmen of the management and were governed by the Standing Orders applicable to the management, that is, Tatas; that the workman concerned was one such C.R.O. labour, a machine-cut-coal loader, recruited through C.R.O. for employment under the Tatas; but he was workman of the management and paid by the latter as its workman; that the refusal of the management to allow the concerned workman to resume his duties on 7th July, 1958, amounted

to illegal and unjustified discharge or dismissal and, therefore, he should be reinstated in his former job from 7th July, 1958, and his absence from 1st June, 1958, to 6th July, 1958, should be treated as leave without pay and he should be awarded continuity of service and full back wages. The facts and circumstances leading to his dismissal will be mentioned hereinafter at the appropriate place.

5. The management, that, is, Tatas also filed their written statement on 23rd July, 1959 in which it was said that it was the standing practice adopted by the C.R.O. that when a labour remained absent for more than 7 days without consent or permission of the Commission Supervisor his name is always struck off from the rolls and as the concerned workman was under the absolute control of the C.R.O. in the matter of leave and also of transfer etc., and the Tatas were not the employer of the workman concerned or of other C.R.O. labourers, the workman concerned has no claim against the Tatas. It was said further that the discharge under the rules of C.R.O. was justified, and, therefore, he was not entitled to any relief.

6. The C.R.O. also filed its written statement on 3rd October, 1959, in which it was stated that the workman concerned applied to C.R.O. for leave and was granted 14 days leave from 18th May, 1958 by the C.R.O. and he was due to join his duty on 1st June, 1958, which he did not do and, therefore, according to the standing instructions of the C.R.O., as circulated by letter dated 11th August, 1954, the name of the concerned workman was kept on the roll awaiting the period of 7 days and as he neither reported for work during this period nor applied for extension of leave, he was discharged for unauthorised absence in terms of standing instructions of C.R.O. Exhibit M. 3. It was further said that the concerned workman reported at the spot on 7th July, 1958 and found that he had already been discharged for unauthorised absence and subsequent to his discharge the C.R.O. received medical certificates recommending sick leave for various periods without being accompanied by leave applications from the workman concerned but as the three certificates Exhibits M. 4, M.5 and M.6 were contradictory they were not accepted and, therefore, the discharge of the workman concerned by the C.R.O. being justified he was not entitled to any relief.

7. After the remand by the High Court the issue is very much narrowed down in as such as now only the question which the Tribunal has to decide is the question, referred to it, i.e., whether the discharge from service of the workman concerned was justified and if not, to what relief was he entitled and with effect from what date..

8. The High Court held that:

(a) "It is manifest from the facts found and admitted in this case that the petitioner Chandrabali was under the dual control of the CRO and the Tata Iron and Steel Co. Ltd. in the matter of his employment." (page 3).

(b) "there was an implied contract of service between the petitioner and respondent No. 1, the management of Jamadoba Colliery, and the petitioner was a 'workman' within the meaning of the Industrial Disputes Act, and the finding of the Industrial Tribunal on this point was erroneous as a matter of law." (page 5).

(c) "It follows, therefore, that the standing orders of Tata Iron and Steel Company Limited are applicable to the case of the petitioner and under paragraph 20 of the standing orders the petitioner could not be removed from his job unless he was informed in writing of the alleged misconduct and was given an opportunity to explain the circumstances alleged against him." (page 5).

"Para 19 of the standing orders provides that an employee may be finally dismissed if he is found guilty of misconduct, and sub-paragraph (16) states that continuous absence without permission and without satisfactory cause for more than ten days is misconduct." (page 6).

(d) "In the present case admittedly there was no enquiry held by Respondent No. 1 with regard to the alleged misconduct of the petitioner and there has been violation of the Standing Orders. In the absence of an enquiry by the employer it is well settled that the Labour Court is entitled to go into the merits of the case and find out for itself whether the discharge or dismissal is justified or not."

9. After the remand none of the parties adduced any fresh evidence, oral or documentary, but with their consent I marked the Annexures of both sides for

the sake of convenience as Exhibits M to M.6 for the management and Exhibits W to W.24 for the workmen.

After the above findings, as my predecessor had not dealt with the merits of the case against the workman concerned nor given a proper finding whether his discharge was justified, the High Court remanded the case back to this Tribunal for deciding the matter afresh and giving an award in accordance with law.

10. On the above findings of the High Court, therefore, it is manifest that the concerned workman was a workman of the management of Jamadoba Colliery within the meaning of the Act, and, therefore, its Standing Orders Exhibit W.14 applied to the case of the workman concerned. Standing Order 19(16) says that "Continuous absence without permission and without satisfactory cause for more than 10 days" denotes misconduct.

Standing Order 19 further says that:

> "Any employee may be suspended, fined or dismissed without notice or any compensation in lieu of notice if he is found to be guilty of misconduct."

Standing Order 20, however, provides that:

> "No orders of punishment by way of suspension, dismissal or fine shall be made unless the employee is informed in writing of the alleged misconduct and is given an opportunity to explain the circumstances alleged against him."

In the instant case, as held by the High Court, admittedly Standing Order 20 was violated, in that no charge sheet was given to the workman concerned nor enquiry was held into it nor he was given any opportunity to explain the circumstances alleged against him.

Standing Orders, Exhibit W.14, nowhere say that in a case of continuous absence without permission and without satisfactory cause for more than 10 days, which denote misconduct, the workman concerned can be punished by way of dismissal or discharge without any enquiry and without complying with Rule 20. For these reasons, it is plain that the dismissal of the workman concerned, in violation of Standing Order 20, was itself illegal and, therefore, unjustified.

11. Sri S. S. Mukherjee, Advocate, appearing for the management conceded that there was no charge sheet nor any enquiry was held by the Tatas, but he submitted, relying on two decisions of the Supreme Court in *Burn & Co. Ltd.* Vs. *Their employees,* 1957(I) L.L.J. 226 and in *Indian Iron and Steel Company Limited* Vs. *Their workmen,* 1958 (I) L.L.J. 260, in which the case of *Burn and Company* was relied upon, that in a case like the present where the concerned workman is dismissed for continued absence no charge or enquiry is needed and, therefore, no compliance with Standing Order 20 was necessary here and, as such, the dismissal of the concerned workman on the ground of violation of Standing Order 20 cannot be set aside.

12. In the *first* case—*Burn & Co.*—at page 234 of the report, Venkatarama Ayyar J, speaking for the Court, observed:

> "The Tribunal made an order that he should be re-employed, and that is not now in question. But he further claims that he is entitled to be reinstated. The Appellate Tribunal has accepted that claim on the ground that he had been discharged without the company framing a charge or holding an enquiry and that the rules of natural justice had been violated. We are unable to agree with this decision. The ground of discharge is the continued absence of the employee and his inability to do work, and it is difficult to see what purpose would be served by a formal charge being delivered to him and what conceivable answer he could give thereto. The order of the Appellate Tribunal is manifestly erroneous and must be set aside."

13. In the *second case—Indian Iron and Steel Co. Ltd.*, the case of *Burn and Co. Ltd.* (*supra*) was relied upon, and the principle laid down by the Supreme Court in *Burn & Co.* (*supra*) that when the ground of discharge is continued absence from employment and his inability to do work, a workman could be discharged without serving a formal charge because there is no conceivable answer which he could give thereto, was applied to that case.

14. In that connection, S. K. Das J, speaking for the Court in the second case, at page 268, said:

> "The same principle should apply in the present case. It is true that the arrested men were not in a position to come to their work, because they had been arrested by the police. This may be unfortunate for them; but it would be unjust to hold that in such circumstances the company must always give leave when an application for leave is made. If a large number of workmen are arrested by the authorities in charge of law and order by reason of their questionable activities in connexion with a labour dispute (as in this case), the work of the company will be paralysed if the company is forced to give leave to all of them for a more or less indefinite period. Such a principle will not be just; nor will it restore harmony between labour and capital or ensure normal flow of production. It is immaterial whether the charges on which the workmen are arrested by the police are ultimately proved or not in a court of law. The company must carry on its work and may find it impossible to do so if a large number of workmen are absent. Whether in such circumstances leave should be granted or not must be left to the discretion of the employer. It may be readily accepted that if the workmen are arrested at the instance of the company for the purpose of victimization and in order to get rid of them on the ostensible pretext of continued absence, the position will be different. It will then be a colourable or *mala fide* exercise of power under the relevant standing order;...."

15. In my opinion, the facts of the aforesaid two cases of the Supreme Court are entirely different from the facts of the present case and as such the principles laid down therein should not apply to the present case.

In the *first* case of *Burn & Co.* one A. N. Banerjee was arrested under the West Bengal Security Act and detained in Jail from 25th January 1949 to 5th May 1949. The company terminated his services on 22nd April 1949 on the ground of continued absence. In these circumstances, it was held that the ground of discharge being the continued absence of the employee and his inability to do work no purpose would be served by a formal charge being delivered to him as no conceivable answer he can give thereto.

In the *second* case of *Indian Iron and Steel Co. Ltd.*, what happened was that the concerned workmen on diverse dates between the 5th July 1953 to the 10th July 1953 were taken in custody by the police and they remained in custody for some time and they applied for leave when in custody but leave was refused. In those circumstances, it was held that the arrested men may not be in a position to come to their work because they had been arrested by the police and although this must be unfortunate for them but it would be unjust to hold that in such circumstances they must always be given leave when an application for leave is made.

16. In the instance case, however, the facts are these: On 10th May, 1958 the concerned workman applied for leave to C.R.O. and not to Tatas. Leave was sanctioned for 14 days from 18th May, 1958. The concerned workman left for home on leave on 18th May, 1958 and he was due to join on 1st June, 1958 but he did not join. On 7th June, 1958 a medical certificate dated 1st June, 1958 Exhibit M.4 was received by C.R.O. in which three weeks' leave was recommended by the doctor but no application for leave was attached thereto. The C.R.O. asserted in his written statement that no leave application was made with medical certificate and no such leave application has been filed. On 23rd June, 1958 another medical certificate of that date Exhibit M.5 was received recommending for two weeks' further leave till 7th July, 1958 as it was absolutely necessary for his restoration of health. On 6th July, 1958 the workman came and personally brought a medical certificate of that date Exhibit M.6 and produced it before C.R.O. in which the doctor declared him fit to resume duty. According to the management, as in the first medical certificate Exhibit M.4 it was mentioned by the doctor that the concerned workman was under his treatment since 1st June, 1958 when he granted the medical certificate but in Exhibit M.6 the same doctor mentioned that the concerned workman was under his treatment from 23rd June, 1958, suspicion arose about the bonafides of these medical certificates, and, therefore, they were not accepted. On 12th July, 1958 the concerned workman made an application Exhibit W.16 to the Executive Officer of C.R.O. making a grievance that he reported for duty on 7th July, 1958 and produced medical certificate of fitness but he was not allowed to resume duty. In reply to this

letter Exhibit W.16, the Executive Officer on 15th July, 1958 replied to the concerned workman Exhibit W.17 that he should approach the Colliery Manager for reinstatement, as there appears to be no provision in the Mines Act to grant such long leave to the workman. On 19th July, 1958 the workman concerned made an application to the Manager Exhibit W.18 stating the facts mentioned above and praying for permission to resume work. On 7th August 1958 the General Secretary of the Union also sent a letter Exhibit W.19 to the Manager concerning the dismissal of the workman concerned and requesting to permit him to resume work. On 29th August, 1958 the General Secretary sent a letter also to the Conciliation Officer Exhibit W.20 regarding the arbitrary dismissal of the workman concerned stating all the facts mentioned above. On 3/7th October, 1958 the Chief Mining Engineer sent a letter to the Secretary, Colliery Mazdoor Sangh, in reply to his letter to the Conciliation Officer Exhibit W.20, regretting inability to do anything in the matter of the dismissal of the workman concerned. The facts leading to the discharge of the workman concerned are mentioned in detail with dates in Exhibit W.24.

17. On the foregoing facts, it cannot be said that the concerned workman, if served with a charge sheet, had no conceivable answer to give thereto. His explanation on the facts stated above may or may not have been accepted but that is a different matter. But certainly he had some plausible defence to make. For this reason, in my opinion, the present case, is not a case like the two cases decided by Their Lordships of the Supreme Court referred to earlier.

18. For the reasons given above, I hold that the dismissal of the workman concerned, in violation of the Tata's Standing Order No. 20, was illegal and unjustified and, therefore, it must be set aside.

19. Sri Mukherjee, on behalf of the management raised two preliminary objections which also I will deal with.

20. The *first objection* taken by Sri Mukherjee was that the dismissal having been sponsored by the Colliery Mazdoor Sangh it cannot now be taken by Congress Mazdoor Sangh even at the instance of the concerned workman as an individual workman is not in the picture in an industrial dispute but workmen as a class are in the picture. In support of his contention, he relied on a decision of the Supreme Court in *Bombay Union of Journalists* Vs. *'The Hindu', Bombay*, 1961 (II) L.L.J. 436, in which it was held that support of the cause of the individual workman subsequent to the reference is immaterial and irrevalent in determining the question as to whether the individual dispute referred for adjudication assumed the character of an industrial dispute on the date of the reference. He also relied on another decision of the Supreme Court in *Ram Prasad Viswakarma* Vs. *Industrial Tribunal, Patna.* 1961 (I) L.L.J. 504, in which it was held that a dispute between an individual workman and an employer could not be an industrial dispute as defined in Section 2(k) of the Act unless it is taken up by the Union of the workmen or a considerable number of workmen and, therefore, the necessary corollary to this is *that the individual workman is at no stage a party to industrial dispute independently of the Union.*

In the present case, the circumstances are really exceptional. The cause of the workman was espoused by the Colliery Mazdoor Sangh which filed a written statement on behalf of the concerned workman through Sri R. N. Sharma, General Secretary of the Union. At the hearing of the reference before the late Sri G. Palit, Sri D. Narsingh, Advocate and Sri B. N. Sharma, who was then a Member of the Executive Committee of the Colliery Mazdoor Sangh, represented the workman concerned. In the High Court also the workman concerned was represented by the Union but after the remand the union left taking interest in the case and Sri B. N. Sharma, who was previously a member of the Executive Committee of the Colliery Mazdoor Sangh, ceased to be a member of that Sangh and now became an office bearer of the Congress Mazdoor Sangh of which it is alleged the concerned workman is now a member as he ceased to be a member of the Colliery Mazdoor Sangh and is representing the workman concerned now. In these exceptional circumstances, I do not think it would be proper to refuse the application of the Congress Mazdoor Sangh, of which the workman concerned is now a member, filed before this Tribunal on 17th September, 1964. An application was made on behalf of several members of the Congress Mazdoor Sangh on 17th September, 1964 authorising Shri D. Narsingh, Advocate, and Sri B. N. Sharma, President, Congress Mazdoor Sangh, to represent the workmen who were interested in the workman concerned. In these circumstances, in my opinion, in view of Section 36 of the Act and in view of the observations of the Supreme Court in the case of *Ram Prasad Vishwakarma* Vs. *Industrial Tribunal, Patna.* (*Supra*) the concerned workman should be allowed to be represented by the above persons. For this

reason, I do not think there is any force in the first objection of Sri Mukherjee and as such it is rejected.

21. The *Second* objection is that it is an individual dispute because the concerned workman is not now a member of the Colliery Mazdoor Sangh but of Congress Mazdoor Sangh which came into existence in Tata's Collieries in 1963. It was admitted by Sri B. N. Sharma that the Congress Mazdoor Sangh came into existence in the Tata's Collieries in 1962, after the workman concerned was discharged in 1958 but he said that the workman concerned was a member of the previous Union, Colliery Mazdoor Sangh, but now he has become a member of the Congress Mazdoor Sangh, and, therefore, the individual dispute which became an industrial dispute when the dismissal of the concerned workman was espoused by the Colliery Mazdoor Sangh from before the reference and even after the reference till the High Court stage continued to be an industrial dispute admittedly till it was remanded by the High Court to this Tribunal. In my opinion, it cannot cease to be so, simply because now the Colliery Mazdoor Sangh, for reasons known to it, ceased to espouse the cause of the concerned workman. It was said, on behalf of the concerned workman, that the Colliery Mazdoor Sangh is siding with the management and, therefore, it has left the concerned workman in the lurch. Be that as it may, in view of the peculiar circumstances of the case, in my opinion, the present dispute is an industrial dispute, which admittedly it was till it was remanded to this Tribunal and, therefore, it did not cease to be an industrial dispute after the remand by the High Court. I, therefore, disallow the second objection also.

22. For the reasons given above, I answer the reference in favour of the workman concerned. Chandraball, by holding that the discharge from service of Chandra Bali was not justified and, therefore, he is entitled to be reinstated in his previous job with effect from 7th July, 1958, when he presented himself for duty. The workman concerned will be entitled to his back wages till the date of his reinstatement. He will be entitled also to other benefits to which he may be entitled. He will have continuity of service.

23. This is the award which I make and submit to the Government of India, under Section 15 of the Act.

DHANBAD,
The 22nd September, 1964.

Sd. RAJ KISHORE PRASAD,
Presiding Officer.

Central Government Industrial Tribunal,
Dhanbad.

[No. 4/98/60-LR-II.]

ORDERS

New Delhi, the 30th October 1964

S.O. 3897.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Sagma Quarry, Satna of M/S. Dyer's Stone Lime Company (Private) Ltd. and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay, constituted under section 7A of the said Act.

SCHEDULE

(1) Whether Sarvashri Basudev Kole, Sakhi Kole, Darbari Kole and Raghubir Kole, are workmen of the company or independent contractors?

(2) Whether the following forty-five workmen are workmen of the Company or of the four persons mentioned in item (1)?

1. Shri Nichki Kolin
2. Shri Baijnath Kol
3. Shri Dhanwanti Kolin
4. Shri Ganga Kol
5. Shri Dhunkiya Kolin

6. Shri Sitaram Kol
7. Shri Brijbhan Kol
8. Shri Nihthi Kolin
9. Shri Murli Kol
10. Shri Sukwaria Kolin
11. Shri Phulmatia Kolin
12. Shri Phuljhi Kolin
13. Shri Manpher Kol
14. Shri Abhranuwa Kolin
15. Shri Lalman Kol
16. Shri Rajni Kolin
17. Shri Sukhdeo Kol
18. Shri Phulbasuwa Kolin
19. Shri Kalu Kol
20. Shri Sohagia Kolin
21. Shri Chaurasia Kolin
22. Shri Sohagia Kolin No. 2
23. Shri Ramratia Kolin
24. Shri Mangal Kol
25. Shri Gendia Kolin No. 2
26. Shri Ram Bahore Kol
27. Shri Panuwa Kolin
28. Shri Bhailal Kol
29. Shri Ganeshia Kolin
30. Shri Pancham Kol
31. Shri Baijnath Teli
32. Shri Chironjia Telin
33. Shri Sukhram Kol
34. Shri Sampat Kol
35. Shri Lalu Kol
36. Shri Tersi Kolin
37. Shri Gendia Kolin
38. Shri Didai Kol
39. Shri Belasia Kolin
40. Shri Gafur Musalman
41. Shri Menghi Musasmanin
42. Shri Hinchalal Kol
43. Shri Lachni Kolin
44. Shri Bansi Kol
45. Shri Phulasiri Kolin.

3. Whether the action of the management in stopping the workmen referred to in item (1) and (2) or any of them from work is justified. If not, to what relief are they or any of them entitled?

[No. 22/36/64-LRI.]

S.O. 3898.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of Kalyanpur Lime and Cement Works Limited, Banjari P.O. Banjari (Shahabad) Bihar and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947) the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the action of the management in terminating the services of Shri Dukhi Koeri, Trollyman with effect from 28th January 1963 and in refusing to employ Shri Dipchand Mallah, Beldar from January, 1961 is justified and if not to what relief are these two workmen entitled?

[No. 22/21/63-LR.I.]

S.O. 3899.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the employers in relation to the Ramagundam Division of the Singareni Collieries Co. Ltd. and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 7(a) read with clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal with Dr. Mir Siadat Ali Khan as Presiding Officer thereof with headquarters at Samajiguda, Hyderabad, and refers the said dispute for adjudication to the said Industrial Tribunal.

SCHEDULE

1. Whether the claim of the following fortyseven female mazdoors employed on clay Pill making at Godavari Khani, Ramagundam Division of Singareni Collieries Company Ltd. to be absorbed by the company and paid the wages and granted other benefits in accordance with the award of the All India Industrial Tribunal (Colliery Disputes) as modified by the decision of the Labour Appellate Tribunal of India dated the 29th January, 1957 is justified?

1. Igati Ramamma
2. Mesi Chinnamma
3. Sulumalla Enkamma
4. Kanaka Posamma
5. Igati Mallamma
6. Panja Rajamma
7. Kamera Pedda Posam
8. Thungapindi Mallamma
9. Mallepalli Durgamma
10. Inagam Lakshmi
11. Medi Narsamma
12. Bolepalli Radhamma
13. Mede Posamma
14. Thammalla Jakku
15. Chippakurthi Lakshmamma
16. Kallepalli Komaramma
17. Godamu Rajamma
18. Desaboina Narsamma
19. Inagam Venkamma
20. Gollapalli Rajamma
21. Kallepalli Lakshmamma
22. Akula Lakshmamma
23. Arla Balamma
24. Santakari Banamma
25. Masuri Bondamma
26. Boddu Chinnamma
27. Posula Rajamma
28. Bathula Posamma
29. Gunde Narsayya
30. Malemu Banamma
31. Thudi Bhudevi
32. Nune Madhanamma
33. Siriboina Posamma
34. Nali Nasulamma
35. Komma Lakshmamma
36. Parasa Lakshmamma
37. Thudi Santhamma
38. Kondella Madhanamma
39. Nali Rajamma
40. Kirthi Rajamma
41. Nali Venkamma
42. Nali Chandramma
43. Madhumurnam Rukkamma
44. Dadichina Posam
45. Dadi Pedda Posam
46. Kandella Lakshmamma
47. Nari Posam

2. If so, to what relief are the workmen entitled and from what date?

[No. 7/19/64-LR.II.]

S.O. 3900.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Jamadoba Colliery of Messrs Tata Iron and Steel Company Limited, Post Office Jealgora, District Dhanbad, and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

(1) Whether the suspension of the following workmen for a period of ten days with effect from 4th February, 1964 by the management of Jamadoba Colliery of Messrs Tata Iron and Steel Company Limited (Post Office Jealgora, District Dhanbad) was justified?

1. Shri Shambhu Manjhi Miner T. No. 22146
2. Shri Lalla Manjhi Miner T. No. 22245
3. Shri Dubraj Miner T. No. 22145
4. Shri Somra Manjhi Miner T. No. 22159
5. Shri Chand Manjhi Miner T. No. 21729
6. Shri Magan Miner T. No. 22560

(2) If not, to what relief are the workmen entitled?

[No. 2/113/64-L.R.II.

New Delhi, the 5th November 1964

S.O. 3901—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Singareni Collieries Company Limited, Mandamari Division, Post Office Mandamari, (Andhra Pradesh) and their workmen in respect of the matters specified in the Schedule hereto annexed:

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 7A and clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal with Dr. Mir Siadat Ali Khan as the Presiding Officer with headquarters at Somajiguda, Hyderabad, and refers the said dispute for adjudication to the said Industrial Tribunal.

SCHEDULE

Whether Shri Bonkoori Posham (now in the grade of Rs. 43—3—85) should, in view of the actual duties performed by him, be placed in the grade of Rs. 65—5—100 as a underlooker? If so, from what date?

[No. 7/20/64-LRII.]

S.O. 3902—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Singareni Collieries Company Limited, Rudrampur Division, Rudrampur and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 7A and clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal with Dr. Mir Siadat Ali Khan as the Presiding Officer with headquarters at Samajiguda, Hyderabad, and refers the said dispute for adjudication to the said Industrial Tribunal.

SCHEDULE

(1) Whether the management of the Singareni Collieries Company Limited is justified in not allowing the workman Shri G. John, Canteen Supervisor, No. 5 Incline Canteen, Rudrampur, the grade of Rs. 70-5-90-6-102-EB-8-158, having regard to the actual nature of duties performed by him?

(2) If not, to what relief is the said workman entitled?

[No. 7/17/64-LR.II.]

S.O. 3903.—Whereas, an industrial dispute exists between the Sanctoria Colliery of Messrs. Bengal Coal Company Limited, Post Office Dishergarh, District Burdwan, Managing Agents: Messrs. Andrew Yule and Company, Registered Office at 8, Clive Row, Calcutta (hereinafter referred to as the Company) and their workmen represented by the Colliery Mazdoor Congress, Bengal Hotel, Md. Hussen Street, Asansol, Burdwan (hereinafter referred to as the Union);

And, whereas the said Company and the Union have by a written agreement, in pursuance of the provisions of sub-section (1) of section 10A of the Industrial Disputes Act, 1947 (14 of 1947), referred the said dispute to arbitration of the persons named therein, and a copy of the said arbitration agreement has been forwarded to the Central Government;

Now, therefore, in pursuance of the provisions of sub-section (3) of section 10A of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the said arbitration agreement which was received by it on the 2nd November, 1964.

FORM C

(*See* Rule 6)

AGREEMENT

(Under Section 10A of the Industrial Disputes Act, 1947)

BETWEEN

NAME OF THE PARTIES:

(1) *Representing the Employers*: The Chief Mining Engineer, M/s. Bengal Coal Co. Ltd., P.O. Disergarh, District Burdwan.

(2) *Representing the Workmen*: Colliery Mazdoor Congress, Bengal Hotel, Md. Hussen Street, Asansol.

It is hereby agreed between the parties to refer the following dispute to the arbitration of (1) Sri L. P. Dave, Presiding Officer, Central Government Industrial Tribunal, 8, Madan Street, Calcutta-13 and (2) Sri G. S. Jabbi, Chief Inspector of Mines, Dhanbad.

Specific matters in dispute:

The Arbitrators should give decision regarding the following dispute:—

"Whether the Management was justified in fixing a tub loading rate of Rs. 1·20 per tub of 40½ c.ft on the Barrie Face and if not what should be the correct rate on this face."

Details of the parties to the dispute including names and addresses of the establishments and undertakings involved

(1) The Management of Sanctoria Colliery, P.O. Disergarh, District Burdwan of M/s. Bengal Coal Co. Ltd., Managing Agents: M/s. Andrew Yule & Co. Ltd., Registered Office at 8, Clive Row, Calcutta.

(2) The Loaders of Sanctoria, Colliery represented by the Colliery Mazdoor Congress, Bengal Hotel, Md. Hussen Street, Asansol.

Total No. of workmen employed in the Undertaking ..	884
Estimated No. of workmen affected or likely to be affected by the dispute.	203*

* It should be noted that 40 men are employed on the Barrie Face per day but as the men take turns to work on this face, the total number likely to be affected is 203.

We further agree that the majority decision of the Arbitrators shall be binding on us.

Dated 25th October 1964.

Signature of the Parties:
Sd./- Illigible,
Superintendent Personnel
M/s. Bengal Coal Co. Ltd.,
Representing the Employers.

Sd./- Illigible,
General Secretary,
Colliery Mazdoor Congress,
Bengal Hotel, Asansol,
Representing the Workmen.

Witnesses:

1. Sd./- Illegible.
2. Sd./- Illegible.

[No. 8/158/64-LR.II.]

New Delhi, the 7th November 1964

S.O. 3904.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the S. C. Rungta Colliery, P. O. Rungta Colliery, District Shahdol, Madhya Pradesh and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay, constituted under section 7A of the said Act.

SCHEDULE

Whether Shri Prem Chander s/o Shri Badri Prasad was employed as a Pump Khalasi from January, 1963 to December, 1963? If so, whether he is entitled to the wages for Category III workmen?

[No. 1/17/64-LR II.]

S.O. 3905.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of M/s Travancore Titanium Products Limited Trivandrum-7 and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 7A and clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal of which Shri K. Purushothaman Nair, Industrial Tribunal, Trivandrum, Kerala State shall be the Presiding Officer with headquarters at Trivandrum, and refers the said dispute for adjudication to the said Industrial Tribunal.

SCHEDULE

(1) Whether the discharge, with effect from 20th June, 1964, of Shri Leslie Motha, Chargehand Operator by the management of Messrs Travancore Titanium Products Limited Trivandrum is justified?

(2) If not, to what relief is the workmen entitled?

[No. 24/19/64-LR-I.]

S.O. 3906.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to Messrs Tata Iron and Steel Company Limited, Jamadoba, Post Office Jealgora, District Dhanbad, and their workmen in respect of the matters specified in the Scheduled hereto annexed,

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

(1) Whether the following clerks of Central Bonus and Provident Fund Section of Tata Iron and Steel Company Limited, Jamadoba, Post Office Jealgora (District Dhanbad) are entitled to a higher scale of pay of Rs. 87-7-115-8-131-9-158?

1. Shri Bibhuti Bhushan Singh.
2. Shri Ghulam Mohammad Khan.
3. Shri H. D. Chatterjee.
4. Shri P. C. Cherian.
5. Shri R. N. Singh Choudhury
6. Shri C. R. Roy.
7. Shri J. D. Mahato,
8. Shri T. P. Dutta.
9. Shri Radha Gabinda Banerjee.
10. Shri P. Banerjee.
11. Shri S. Murtaza.
12. Shri H. N. Choudhury.
13. Shri A. K. Sinha.
14. Shri B. K. Dey.
15. Shri B. B. Chakraborty.
16. Shri A. S. Mukherjee.
17. Shri K. R. Deogharia.
18. Shri R. K. Mishra.
19. Shri S. S. Subha Rao.
20. Shri S. Venu Gopal Achari.
21. Shri B. P. Sinha.
22. Shri S. M. Chatterjee.
23. Shri Jadavendra Gupta.
24. Shri B. K. Kundu.
25. Shri D. D. Chandra.
26. Shri S. P. Bhatyacherjee.
27. Shri H. C. Chakraborty.
28 Shri G. P. Lal.
29. Shri J. N. Bose.

(2) If so, from what date?

[No. 2/62/64-LRII.]

New Delhi, the 9th November 1964

S.O. 3907.—Whereas the Central Government is of opinion that an Industrial dispute exists between the employers in relation to the Shampur Colliery of Kamala Coal Company, Post Office Mugma, District Dhanbad, and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the unemployment from the 18th June, 1964 of Shri Jag Narain Singh, Night Guard of Kamala Coal Company's Shampur Colliery was caused by the management of the said Colliery and if so, whether it was justified? If not, to what relief is he entitled?

[No. 2/117/64-LR.II.]

H. C. MANGHANI, Under Secy.

New Delhi, the 5th November 1964

S.O. 3908.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Bombay in the industrial dispute between Messrs Dharsi Moolji, Bombay and their workmen which was received by the Central Government on the 30th October, 1964.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT BOMBAY

REFERENCE No. C.G.I.T. 65 OF 1964

Employers in relation to

Messrs Dharsi Moolji, Bombay

AND

The Transport and Dock Workers' Union.

PRESENT:

Shri Salim M. Merchant
Presiding Officer.

APPEARANCES:

For the employers:

Shri B. M. Bhatt, Labour Adviser,
with Shri Y. H. Rane, Manager and
Shri K. S. Shah, Accountant.

For the workmen:

Shri S. R. Kulkarni, Secretary with
Shri I. S. Sawant, Assistant Secretary,
Transport & Dock Workers' Union.

Dated at Bombay the 26th day of October 1964

INDUSTRY: Docks & Ports. STATE: Maharashtra.

AWARD

Upon the joint application of the parties above named dated 5th May 1964, the Central Government by the Ministry of Labour and Employment's Order No. 28/44/64/LR.IV dated 18th June 1964 made under Section 10(2) of the Industrial Disputes Act, 1947, was pleased to refer the following subject matters in dispute between the parties above named to me for adjudication:—

(i) "Whether such of the daily rated delivery clerks who have accepted and paid a rise in wage as indicated in Award dated 6th September 1963 in Reference (CGIT) No. 46 of 1962 are also to get a rise indicated in the Award dated 31st October, 1963 in Reference (CGIT) No. 25 of 1963?

(ii) Whether Sarvashri D. Y. Achrekar, M. N. Masurkar, D. G. Swar, M. D. Parkar, S. N. Lalgo Stanislas Fernandes, N. S. Lambate, P. L. Pawar, K. R. Dhamapurkar, G. S. Parukkar, P. G. Swar, M. D. Haldankar, N. L. Bijutkar, V. K. Patole, M. A. Samant, N. D. Khanolkar and M. B. Rumde should be classified as permanent as indicated in the Award dated 31st October, 1963, in Reference (CGIT) No. 25 of 1963?"

2. After the reference was made the Transport and Dock Workers Union, Bombay (hereinafter referred to as 'the Union' filed its written statement of claim dated 20th day of July 1964 and the Company filed its written statement in reply dated 25th July 1964 and I heard the submissions of the parties on 26th September 1964, when the hearing concluded.

3. Since the subject matters of the dispute specifically refers to the awards made by me in two earlier disputes between this Company and its workmen *viz.*, Reference No. CGIT 46 of 1962 and Reference No. CGIT 25 of 1963 and both parties in their written statements have referred to my awards in those disputes, it is necessary briefly to indicate the relevant subject matters of the said two references and my awards thereon.

4. The industrial dispute—Reference No. CGIT 46 of 1962, was referred to me by the Government Order No. 28/79/62-LR IV dated 29th November 1962 and the two subject matters of that dispute, as stated in the schedule to the said order were as follows:—

(1) How far the demand of workmen for increase in wages is justified?

(2) How far the demand of workmen for payment of bonus for the accounting years 1960-61 and 1961-62 is justified?"

I made my award in this dispute on 6th September 1963 and the same was published by Government in the Gazette of India, Part II Section 3—Sub-section (ii) dated 21st September 1963 at pages 3473 to 3475. It is necessary to state, that it is admitted that that dispute was in respect of the daily rated employees of the Company *viz.* shivnars, pallewalas, carpenters, daily rated sorters, tally clerks and delivery clerks. It appears that there was an earlier dispute between this Company and its workmen—Reference No. CGIT 3 of 1960, and I had, by my award therein dated 22nd February 1960, awarded to the workmen of this firm an increase of 0.17 nP with effect from 1st January 1960 in terms of a settlement reached between the parties. It appears, however, that this industry had earlier granted an increase of 0.19 nP with effect from 1st January 1959, whilst this Company under the settlement in the earlier dispute had to pay the increase of 0.17 nP. with effect from 1st January 1960. It appears that thereafter the industry, which includes stevedore firms and the Dock Labour Board, gave a first increase of 0.19 nP in wages from 1st July 1960 and a second increase of 0.19 nP in the wages from 1st November 1961. It appears that this firm did not give these increases to its workmen. Consequently, this Union on 14th July 1962 demanded an increase in wages to the workmen of this Company of 0.38 nP with effect from 1st November 1961. The Company opposed the demand and the matter was thereupon taken up in conciliation by the Conciliation Officer, along with the demand for bonus for the Company's accounting years 1960-61 and 1961-62, but the conciliation efforts ended in failure, resulting in the reference in Reference No. CGIT 46 of 1962.

5. In its written statement in Reference No. CGIT 46 of 1962 the Union had specifically made a demand for payment of 0.38 nP, which the industry had generally paid by the 2 increases of 0.19 nP each from 1st July 1962 and 1st November 1961, as stated above. By paras 3 and 4 of my said award I directed as follows:—

"3. There is not the least doubt that the majority of the employers in this industry have granted the wage increase as stated earlier. The management has pleaded that it cannot afford to grant this increase because it has a very small margin left to it on the basis of the rate fixed by its principals, M/s. Mackinnon Mackenzie & Co. Pvt. Ltd. of which they are contractors.

4. I am, however, more than satisfied that the least that the Company can do is to give an increase of 0.38 nP in the daily wages of these workmen, *viz.* shivnars, pallewalas, carpenters, daily rated sorters, tally clerks and delivery clerks, employed by them and I, therefore, on Issue No. 1 award that the demand of these categories of workmen for increase in wages is justified to the extent of 38 nP per day".

6. By para 5 of my award in that dispute (Reference No. CGIT 46 of 1962) I granted an increase of 0.38 nP per day from 1st August 1962 and I further directed that the dues of the workmen under my said award should be paid to them within a month of the award becomes enforceable.

7. With regard to the issue No. 2 for Bonus for the accounting years 1960-61 and 1961-62 there had been a settlement reached and I awarded in terms of that settlement.

8. It is admitted that the Company did grant an increase of 0.38 nP in the wages of the workmen as directed by me. Now, the industrial dispute in reference No. 25 of 1963 was raised in the month of October 1962, much before the reference No. CGIT 46 of 1962. By that demand the Union had demanded fixation of pay scales, dearness allowance etc. in respect of delivery clerks only, and the dispute was limited to about 17 persons who were working as delivery clerks. This dispute was referred to this Tribunal by the Central Government's notification No. 28/30/63 LRIV dated 5th June 1963, and the schedule to the order of reference of the dispute described the subject matter of that reference as follows:—

"How far and from what date the demands of the delivery clerks are justified in respect of the following matters:

(1) Scales of pay,

(2) Dearness allowance,

(3) Gratuity,

(4) Contributary Provident Fund,

(5) Leave,

(6) Confirmation."

9. I made my award in that dispute on 31st October 1963 and it was published in the Government of India Gazette Part II Section 3(ii) of 23rd November 1963 at pages 4070-74. By my award I held that the Union's demand for an increase in the wages of delivery clerks was justified. But considering that the wages being paid were consolidated wages, I did not think it necessary to disturb the existing arrangement, but directed an increase of 10 per cent on their existing monthly pay for those workmen who had put in less than 10 years service, and an increase of 15 per cent over their then existing monthly pay to those workmen (6 delivery clerks) who had put in more than 10 years service.

10. On demand No. 7 relating to confirmation, I had directed that those delivery clerks, both daily rated and monthly rated, who had put in 6 months' continuous service shall on completion of that period of service be confirmed and observed that I did not think that the Union's demand for confirmation on completion of three months service was justified.

11. It, however, appears that after the award was made, the management did not give the benefit of the increase in wages of 10 per cent and 15 per cent over their then existing wages awarded by me to delivery clerks, on the ground that they were covered by my award in the earlier industrial dispute in reference No. CGIT 46 of 1962, under which they got a lump sum increase of 0.38 nP in their basic wages. The Union, in support of the present demand, that even those daily rated delivery clerks who had accepted and had been paid an increase of 0.38 nP under my award in reference No. 46 of 1962, were also entitled to get the percentage rise in their pay under my award in reference No. CGIT 25 of 1963, has urged the following reasons:—

(1) That the demand in reference No. 46 of 1962 was restricted only to two demands for payment of *ad hoc* increase of 0.38 nP. which the industry had earlier granted to its workmen including delivery clerks and that the workmen covered were shivnars, pallewalas, carpenters, daily rated sorters, tally clerks and delivery clerks;

(2) that the dispute in reference No. CGIT 25 of 1963 was for fixation of scales of pay, dearness allowance etc. and were justified on different grounds than the ground on which the demand for the *ad hoc* increase of 0.38 nP was claimed under reference No. CGIT 46 of 1962;

(3) that the two awards were in respect of different and independent demands made by the Unions and that the references were exclusive of one another; that both the Union as well as the Company well knew what was in dispute as is clear from the pleadings of the parties; that at the time when the second demand was made, the first dispute had not even been referred to the Tribunal for adjudication. In other words, the second dispute had already been raised and the first dispute was referred after the second dispute was raised.

12. The Company, on the other hand, in its written statement has urged that the first dispute was for an increase in wages, but it is admitted that the demand for the increase in wages was restricted by the Union in its pleadings to only 0.38 nP. But it has argued that all the same it was a dispute in respect of claim for increased wages and having got an increase of 0.38 nP it could not claim the benefit of further increase in wages awarded by reference No. CGIT 25 of 1963. It has submitted that it was not open for the daily rated delivery clerks who had already availed of the wage rise granted under the award of Reference No. CGIT 46 of 1962 and which award is still binding upon the parties to reference No. CGIT 25 of 1963, to claim the benefit of the subsequent award. It has in support sought to rely upon a decision of the Bombay High Court in the case of Poona Mazdoor Sabha *vs.* Dhutia and Others (1956, II LLJ p. 319). Its contention is that having got the benefit of the increases of 0.38 nP awarded in Reference No. 46 of 1962, the workmen were not entitled to any further increase granted by the award in reference No. CGIT 25 of 1963, as long as the earlier award remained binding.

13. I am not impressed by this ingenious contention of the employer Company. It is clear from the history of the claim in reference No. CGIT 46 of 1962 as given by me in my award in that dispute that that dispute was raised because, this Company had failed to give the two increases in wages each of 0.19 nPs which other employers in the industry, including the Bombay Dock Labour Board, had give to their employees. No doubt the language of the reference stated that the

demand was for an increase in wages, but it was clear from the parties pleadings that the demand was restricted for an *ad hoc* specific increases of 0.38 nP which employees in the same industry had got from their employers but, which increases had been denied by this Company to its employees. It is also significant that by the time the reference in CGIT 46 of 1962 came to be made by Government, the Union had already raised an industrial dispute claiming the benefits of scales of pay, dearness allowance, confirmation etc. in respect of delivery clerks. I, therefore, uphold the Union's contention that the two disputes were really in respect of two separate sets of demands and conditions of service and hold that because the delivery clerks got the benefit of the Award in reference No. 46 of 1962, they are not debarred from the benefit of the award in reference No. 25 of 1963, in which they were also clearly workmen concerned. The earlier demand was for an *ad hoc* increase in wages of delivery clerks and other daily rated workmen because these categories of workmen in the industry working under other employers had got the same. The second dispute was with regard to the proper scales of pay, dearness allowance, confirmation and other terms and conditions of service, and this dispute was raised even before the first dispute was referred to adjudication. It is very clear from the pleadings of the parties in reference No. CGIT 25 of 1963, that the Company had not pleaded that the daily rated delivery clerks could not get the benefit of the second award, if they got the benefit of the award in the first dispute *i.e.* Ref. No. CGIT 46 of 1962. I am not impressed by the Union's contention that the second reference only applied to such of the delivery clerks, who had not availed of all the benefits of the previous award.

14. With regard to the judgement of the High Court of Bombay, sought to be relied upon by the Company, I am of the opinion that it can have no application at all to the facts of the instant case. The Judgement really dealt with the question of the force and validity of an agreement reached during the conciliation proceedings before the conciliation officer, and on the scope of a settlement arrived at in conciliation proceedings. In this case, the point at issue is whether the workmen who got the benefit of an *ad hoc* increase in the wages under an earlier award are to be denied the benefit of an increased wage seeks granted by a subsequent award in a subsequent industrial dispute, but which was raised even before the first dispute was referred to adjudication.

15. I am, therefore, more than satisfied that issue No. 1 must be answered in the affirmative and I, therefore, direct that such of the daily rated delivery clerks who accepted and were paid a rise in wage as indicated in my award dated 6th September 1963 in reference No. CGIT 46 of 1962 are also entitled to get a rise indicated in my award dated 31st October, 1963 in reference No. CGIT 25 of 1963.

16. With regard to issue No. 2, regarding the permanency of the 17 workmen named therein, Shri Bhatt for the employers stated at the hearing that they had been made permanent with effect from the date of the award in reference No. CGIT 25 of 1963, and therefore, this issue does not survive. Shri Bhatt has urged that what would be the consequences of such permanency should be left to be settled between the parties. The only thing I would direct is that they shall get the benefit of permanency of service from the date they became entitled to be confirmed in service under the directions contained in my award in Ref. No. CGIT 25 of 1963.

17. Bearing in mind that the daily rated delivery clerks have unjustly been kept out of their just dues, in spite of the Company having got a substantial increase in their rates from their principals because of the demands of their workmen, I think this is a fit case for granting costs to the Union. I, therefore, award Rs. 200 in favour of the Union. I further direct that the directions contained in this award including the order for costs shall be implemented by the Company from the date within one month this award becomes enforceable.

(Sd.) SALIM M. MERCHANT, Presiding Officer.

[No. 28/44/64/LR.IV.]

S.O. 3909.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribnal, Delhi in respect of an Industrial Dispute between the employers in relation to the Co-operative Assurance Company Limited and their workmen which was received by the Central Government on the 30th October, 1964.

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL: DELHI.

PRESENT:

Shri Anand Narain Kaul, Central Govt. Industrial Tribunal, Delhi-6.

13th October, 1964.

REFERENCE I.D. No. 282 OF 1961

BETWEEN

The management of Co-operative Assurance Company Limited, Amritsar.

AND

Its workmen.

Shri J. K. Mehra—*for the management.*

Shri Madan Mohan—*for the workmen.*

AWARD

By S.O. No. 70(11)/61/II/LRIV., dated the 18th September, 1961, the Central Government was pleased to refer to this Tribunal, for adjudication, an industrial dispute, existing between the employers in relation to the Co-operative Assurance Company Limited, Amritsar (to be referred to hereinafter as the Company) and their workmen. By a subsequent order dated the 27th September, 1961, the Central Government in exercise of the powers conferred by Section (5) of Section 10 of the Industrial Disputes Act, was furher pleased to include in the afore-said reference, the Saharanpur Branch of the Company. The dispute as specified in the schedule annexed to the reference is as follows:—

1. (i) Scales of pay; method of adjustment in the scales of pay.
   (ii) Dearness Allowance.
   (iii) House Rent Allowance.
   (iv) Leave Rules.
   (v) Hours of work and over-time.
   (vi) Medical Aid and expenses.
   (vii) Provident Fund.
   (viii) Gratuity.
   (ix) Age of retirement.
2. Whether the management is justified in reducing the salaries, increasing the working hours and withdrawing the benefits of medical aid and gratuity on the termination of the award of the Industrial Tribunal, Dhanbad published in the Gazette of India, Part II Section 3, on the 8th May, 1954, with S.R.O. 1526 and, if not, to what relief the employees are entitled?

2. The usual notices were issued to the Northern Zone Insurance Employees' Association (to be referred to hereinafter as the Association), representing the workmen and to the Director of the Company for filing of their respective written statements. A statement of claim was filed by the Association on the 23rd November, 1961 and a written statement was filed by the Company on the 25th January, 1962. A rejoinder was filed by the Association on the 23rd February, 1962. A supplementary written statement was also filed by the company on the 4th December, 1962. In the meantime my learned predecessor Shri P. D. Vyas fixed a sitting at Amritsar on the 16th June, 1962 but since the evidence, documentary or otherwise, on behalf of the parties was yet to be produced, the hearing was inconclusive. When the case came up for hearing before me on the 4th December, 1962, it transpired that no issues had been framed and accordingly the following issues were framed on the basis of the pleadings of the parties:—

(1) Whether the Company is in a position to introduce the following scales of pay for different categories of workmen?

A. Sub-Staff (Peons) ..... Rs. 60-5-150.

B. Clerical-Staff (Including Typists & Despatch Clerks) ..... Rs. 100-10-180-15-270-20-350.

C. Supervisory-Staff (Supdt. & Accountants) ..... Rs. 200-20-400-25-550.

If not what should be the scales of pay for different categories of workmen in the Company and what should be the method of adjustment?

(2) Whether the present rates of dearness allowance in the Company should be revised and raised to the level of dearness allowance payable by the Bengal Chamber of Commerce as explained in Para No. 29 of the statement of claim of the workmen? If not, what should be the rates of dearness allowance?

(3) Whether the workmen should be paid separate house rent @ 15% of the basic pay subject to a minimum of Rs. 20/- p.m. with retrospective effect from 1st January, 1958? If not, what should be the rate of house rent allowance?

(4) Whether the leave rules of the Company should be revised as demanded by the workmen in Para No. 34 of the statement of claim and, if not, what should be the leave rules?

(5) Whether the working hours of the Company should be fixed as follows and, if not, what should be the working hours?

On week days: From 10 A.M. to 5 P.M. with half an hour interval.

On Saturdays: From 10 A.M. to 1-30 P.M.

(6) Whether the Company should pay separately medical expenses of the employees to the extent of employers' contribution under Employees State Insurance Act or to any lesser extent?

(7) Whether the present provident fund rules should be revised so as to provide for an increase of rates of contribution from 6¼% to 8-1/3 per cent and entitlement of employers' contribution on completion of 5 years of service only instead of 15 years of service, as at present? If not, what should be the provident fund rules?

(8) Whether the Company should introduce a scheme of gratuity? If so, what should be the scheme?

(9) Whether the age of retirement be fixed at 60 years, and if not, what should be the age of retirement?

(10) Whether the management has reduced the salaries of its workmen on termination of 1954 award?

(11) Whether the working hours were increased during the period from October, 1954 to January, 1956 and the increase did not subsist thereafter.

(12) If the answer to Issues No. 10 and 11 be in the affirmative, whether the action of the management in doing so is justified and legal?

(13) Whether the withdrawal of medical aid and gratuity scheme by the management on termination of 1954 award is justified and legal?

(14) Whether the termination of 1954 award was legal?

3. Apart from documentary evidence, the parties have adduced some oral evidence. On behalf of the Association Shri Madan Mohan, President of the Association gave detailed evidence covering all the points in dispute while Shri Jag Raj, Director of the Company was similarly examined on behalf of the company and both witnesses were fully cross-examined. A large number of charts and documents have also been produced by both the parties.

4. On the 26th March, 1963 an application was made on behalf of the Company that the members of the staff remaining with the Company were no longer interested in the reference and desired a withdrawal of the dispute. Affidavits allegedly made by the workmen still working in the Company were also filed in support of the application and they were offered to be produced for examination. Since, however, Shri Madan Mohan representing the Association had made a statement that the retrenchment of three of the workmen made by the Company subsequent to the reference had been already challenged, this application of the management was not considered. At a later stage, however, on behalf of the management there was a declaration that they had completely stopped insurance business from the beginning of 1964 and it was also brought to light that the retrenchment of two of the workmen at Amritsar had been held by the Punjab Industrial Tribunal to be justified while the retrenchment of the 3rd workman from the same office did not appear to have been challenged. In these circumstances, it was directed by an order dated the 27th March, 1964, that the workmen who remained in the employment of the company be produced for examination in the light of the affidavits previously filed by them, and a copy of the award of the Punjab Tribunal was also directed to be filed. Accordingly, Shri Lal Chand, the only remaining employee of the company at Amritsar was examined as TW 1 on the 9th April, 1964. The two employees of the Saharnpur Branch namely, Shri

Ram Rakha Lal Verma, General Assistant in the office at Saharanpur (TW 2) and Shri Chhote Lal, a Chowkidar in the same office (TW 3) were also examined on the same date. Arguments of the learned representatives of the parties were thereafter heard on the merits, but it was discovered subsequently that a preliminary objection on a point of jurisdiction had been made before my learned predecessor Shri P. D. Vyas at the Amritsar sitting to which a reply was to be filed by the Association and Shri Vyas had directed by an order at Amritsar that this objection will be considered at the time of the final hearing and disposed of in the final award. Arguments on this application were, therefore, heard at a fresh hearing and it is necessary first to dispose of this preliminary objection.

5. The objection as set out in the application dated the 16th June, 1962 is to the following effect:—

The Central Government initially referred the dispute about the Amritsar Head Office to this Tribunal and by a subsequent Notification included in the reference, the Saharanpur Branch also. Under Section 7B of the Industrial Disputes Act, where, an industrial dispute, in the opinion of the Central Government, is of such a nature that industrial establishments situated in more than one State are likely to be interested in, or affected by such a dispute, the same may be referred for adjudication to a National Tribunal. Under Section 2(a) of the Act, the appropriate Government in relation to an industrial dispute concerning an insurance company is the Central Government and under Section 2(kk), an insurance company means an Insurance Company, as defined in Section 2 of the Insurance Act, 1938, having branches or other establishments in more than one State.

6. It is the contention of the management, in the application, that a dispute pertaining to employees of an Insurance Company with establishments in more than one State, as in this case, can be referred by the Central Government, only to a National Tribunal and not to an Industrial Tribunal and, therefore, this Tribunal has no jurisdiction to adjudicate in this dispute. I have carefully considered the arguments of the learned representative of the management on this point and find that the objection has no force. The Central Government, undoubtedly, is the appropriate Government, under Section 10 of the Act for making a reference, of an industrial dispute, in relation to an Insurance Company as defined in Section 2(kk) of the Act. Under Section 10(1)(d), the appropriate Government can refer, the dispute or any matter connected with, or relevant to the dispute, to a Tribunal for adjudication. A "Tribunal", as defined in Section 2(r) means an Industrial Tribunal constituted under Section 7A. The present Tribunal, is, undoubtedly, such a Tribunal constituted by the Central Government. Under Section 10(I A) where the Central Government is of the opinion that any industrial dispute exists or is apprehended, and the dispute involves any question of *national importance* or is of such a nature that industrial establishments situated in more than one State are likely to be interested in, or affected by, such dispute and that the dispute should be adjudicated by a National Tribunal, then the Central Government may, even if it not the Central Government in relation to that dispute, refer the dispute to a National Tribunal for adjudication. It is clear from the language of this provision that it is only, where the Central Government considers either that an industrial dispute involves any question of national importance or is of such a nature that industrial establishments situated in more than one State are likely to be interested in, or affected by, such dispute, and the Central Government is *further of the opinion* that the dispute should be adjudicated by a National Tribunal then only the Central Government may refer the dispute to a National Tribunal. It is, therefore, discretionary with the Central Government to refer or not to refer a dispute affecting an industrial establishment situated in more than one State to a National Tribunal and it may in its discretion refer such a dispute to any Industrial Tribunal if it does not consider necessary that the dispute should be adjudicated by a National Tribunal. Reference to a National Tribunal in such a case is not obligatory on the Central Government. Section 7B also is an enabling provision and it lays down that the Central Government may constitute one or more National Industrial Tribunals for the adjudication of industrial disputes, which in its opinion involve questions of national importance or if the industrial disputes are of such a nature that industrial establishments situated in more than one State are likely to be interested in, or affected by such disputes. Here again it is entirely discretionary with the Central Government to constitute or not to constitute a National Industrial Tribunal for adjudicating in a dispute which may affect establishments in more than one State. The reference is, therefore, quite competent and the objection is over-ruled.

7. On the question of merits, there are two points to be considered before dealing with the actual demands. The first point which is to be considered is, whether in spite of the statements made by all the workmen at present employed in the Company, withdrawing from the dispute, an award could be passed granting all or any of the benefits which have been claimed for the future. In addition to this circumstance, there is another important development in the case which has a material bearing on the demands regarding future benefits. This development as I shall presently show is a declaration by the management that insurance business has been completely stopped from January, 1964.

8. An application was made on the 26th March, 1963 on behalf of the management stating that, out of the four workmen employed in the Head Office at Amritsar, three had been retrenched "in conformity with the provisions of the Industrial Disputes Act, 1947" while the only remaining workman at the Head Office had no desire to continue this dispute. Regarding the two workmen employed at Saharanpur Branch, it was stated in the application that they had also indicated to the management that they never had any dispute with them. In these circumstances it was contended that the dispute had been rendered infructuous and that the Tribunal should not pass any award in the dispute. In support of this prayer, there was an application of the remaining workman of the Head Office namely, Pt. Lal Chand, which is marked as Annexure "A" to the application. There was also a supporting application of one of the three retrenched employees, namely Shri Suraj Parkash Sethi, which is marked as Annexure "B" to the application. Since, however, it was pointed out on behalf of the Association that the retrenchment of the workmen at Amritsar had been already challenged and the dispute in that connection was pending before the Industrial Tribunal, Punjab, the application was not given any consideration at that stage. At the hearing, on the 11th March, 1964, however, it was brought to my notice that the award of the Punjab Tribunal at Chandigarh in the dispute, regarding the retranchment of the workmen, was about to be passed and since the award seemed to have a bearing on the present case, the parties were directed to produce a copy of the award. From the copy of the award Ext. MX, dated the 28th February, 1964, which was produced at the subsequent hearing on the 27th March, 1964, it transpired that the learned Tribunal had, held as justified, the retrenchment of the two workmen at the Head Office, which was challenged, in the dispute referred to the Tribunal. The Tribunal had further held that the workmen were not entitled to any relief in view of the fact that the business of the company had been totally stopped. The retrenchment of the third workman at the Amritsar Head Office was not challenged before the Tribunal. According to the Tribunal, the reduction in the business of the company was due to circumstances over which it had no control and it was also in evidence that 46 similar companies had either stopped business altogether or had reduced their staff considerably. The Tribunal also found that the retrenchment of the two workmen was not mala fide or by way of victimisation. It was in these circumstances, that the learned Tribunal held that the retrenchment of the two workmen was justified and that they were not entitled to any relief. Before me also Shri Jag Raj, the Director Incharge, has given similar evidence. He stated on the 17th January, 1964, that the general insurance business had been going down gradually because two new insurance companies had been formed, to whom under a special enactment 20 per cent of the business had to be compulsorily passed over without any reciprocity. The general insurance business, according to the witness, had also been going down because the company does not allow any rebating and also because the Government had banned the employment of new Field Workers by the company and by other general insurance companies. According to the witness, the general insurance business of the company was now confined to only 9 permanent clients and the work which a single member of the staff is now doing is that of issuing of notices of renewal of cover note and policies and also the other miscellaneous work and accounts. The company had given up its membership of the Indian Insurance Company Association's Pool because that business was one of the causes leading to losses suffered by the company. An apollication of the company for opening branch offices and employment of necessary Field Workers had been rejected by the Government. Shri Jag Raj has further stated that the company had applied to the Controller of Insurance business near about September, 1963 for cancellation of the company's licence to transact marine and miscellaneous insurance but a reply was received that this could not be done until the license previously granted, expired, of which the date of expiry according to the witness was the 31st December 1963. The witness confirmed that he had stated before the Industrial Tribunal, Chandigarh, that the company had stopped all new insurance business and even renewal of the old policies. He also stated that there is a resolution of the Board of Directors passed in the middle of February,

1964 authorising the company to stop insurance business. He has further stated that from January, 1963 marine policies were stopped and finally from middle of February, 1964 all insurance business new as well as that of renewal was stopped. It is clear from this evidence which has remained unshaken in cross-examination, that the work of insurance and even of renewal of old policies has been completely stopped by the company and as held by the Punjab Tribunal, the company had to retrench its workmen for this very reason. This by itself would be a sufficient ground for not granting any future benefits claimed by the Association but as already stated the workmen themselves have made statements before me saying that they are not interested in the dispute. Shri Lal Chand, TW 1, the only remaining workman at the Head Office made a statement on the 9th April, 1964 that he had already withdrawn from the dispute and had entered into a private settlement with the company and, therefore, he does not want to proceed with the dispute. He also confirmed that the company had practically stopped its insurance business from 1st January, 1964 and the licence for carrying on insurance business had not been got renewed by the company from the Controller of Insurance so that no new business was being taken up and when the current policies expired, the entire business would come to an end. He has further made a statement that he is now-a-days sitting idle and doing nothing although he has been attending office regularly and getting pay for sitting idle. The number of current policies including renewed policies is 14. He had even withdrawn an application for benefits under Section 33C, which was pending before the Central Government Labour Court, at Jullundur. He reiterated that in so far as he was concerned he had withdrawn the dispute and it was not correct to say that he would have no objection if these proceedings continue. There is, thus no workmen now left in the Head Office who is interested in the dispute.

9. As regards the Saharanpur Branch, there have been only two workmen, employed therein namely Shri Ram Rakha Lal Verma, General Assistant and Shri Chhottey Lal, Chowkidar, Both of them have given statements that they never had any dispute with the management and are not interested in the present dispute. Shri Ram Rakha Lal, TW 2 has made a statement that he never authorised Shri Madan Mohan (The Association's representative) or anybody else to represent him in any proceeding before this Tribunal, He has stated that it was only from certain letters in the office that it came to his knowledge that a dispute is pending here. The witness has never been a member of any Union. Shri Chhottey Lal, TW 3, the Chowkidar has made a similar statement. He too never had a dispute with the management and is not interested in the present dispute and he was never a member of any Union of Insurance employees nor has he authorised any Union Officer to represent any case before the Tribunal. He has even stated that he was quite satisfied with the pay that he was getting and was not interested in any enhancement of these benefits. In the face of this evidence I am unable to see how any Tribunal can pass an award regarding any of the future benefits claimed in the present dispute by the Association. It is true that it is settled law that if the dispute has once been sponsored by workmen and referred for adjudication on the basis of such espousal any subsequent withdrawal of support by the workmen cannot have the effect of ending the dispute or of making the reference infructuous. The circumstances of the present case are, however, unprecedented. There are here categorical statements by the workmen of the Saharanpur Branch that they never raised any dispute, that they were never members of any Union and that they were not at all interested in the present dispute. In this connection it is noteworthy that in so far as the Saharanpur Branch is concerned it was brought within the purview of the reference by a subsequent Government Order dated the 27th September, passed under Section 10(5) of the Industrial Disputes Act. The grounds given for including this branch in the reference, are that it is likely to be interested in, or affected by the dispute already referred in relation to the Company at Amritsar. From the conciliation failure report of the Regional Labour Commissioner (Central), Kanpur of which a copy has been forwarded alongwith the reference, it does not appear that the workmen of Saharanpur Branch as such were represented at the conciliation proceedings. In fact, the branch would have been included in the original reference, if the workmen of the Saharanpur Branch had directly taken part in the conciliation proceedings. As for the Head Office the only remaining workman has disowned the Association and has also given a categorical statement that he is no longer interested in the dispute. He has even entered into a private settlement with the management following which he has withdrawn an application under Section 33C which was pending before the Central Government Labour Court at Jullundur. At the time when the dispute was raised, there were three more employees at the Amritsar Head Office, who have

since been retrenched and as already stated the retrenchment of two of them has been held as justified by the learned Punjab Tribunal on account of actual reduction in the work of the company and the practical stoppage of fresh insurance business. The retrenchment of the third workman Shri Suraj Parkash has not been challenged, and he was even produced by the management in support of the application dated the 26th March, 1963, asking for a no dispute award. Coupled with all these circumstances is the over-riding consideration that the work of fresh insurance business has been completely stopped already and even the single workman at the Amritsar Head Office has to sit idle. There is, therefore, no scope for the grant of future benefits. As observed by Sri Balkrishna Ayyar J. in the case between the Hindu, Madras and its working journalists (1959 II LLJ page 348), Courts cannot issue orders in vacuum and have to deal with the actual facts before them. To refuse to take notice of facts subsequent to the date on which a Court takes cognizance of a matter would be to act very unrealistically. In these circumstances, I am unable to pass any award granting any of the future benefits claimed by the Association and referred to as term of reference No. 1.

10. Term No. 2 of the reference, however, stands on quite a different footing. From the history of the dispute as set out in the statement of claim, it appears that a dispute was initially referred to the Central Government Industrial Tribunal at Dhanbad for adjudication and the award of the Tribunal was published in the Government of India Gazette dated the 15th March, 1952. Against the award, both the parties went up in appeal before the Labour Appellate Tribunal, which confirmed the pay scales and dearness allowance awarded by the lower Tribunal. The management, however, immediately on the expiry of one year of the publication of the award of the lower Tribunal, terminated the same as from 11th July, 1953 and withdrew all the benefits allowed under the award as modified by the Labour Appellate Tribunal. The management is stated to have increased the working hours and to have stopped the grant of further increments to the employees in accordance with the pay scales allowed under the award. They also withdrew the facilities of leave, holidays and medical aid etc. The Union raised a fresh dispute demanding the restoration of the benefits of the award as well as for the proper implementation of the award with retrospective effect. This dispute was also referred to the Central Government Industrial Tribunal, Dhanbad and the second award of the Tribunal was published in the Government of India Gazette dated the 8th May, 1954. This award restored almost all the benefits of the previous award and also allowed the demand of the workmen for proper implementation of certain provisions of the award with retrospective effect. The Labour Appellate Tribunal, to which both the parties went up in appeal, by its decision dated the 30th December, 1955 confirmed the award of the Industrial Tribunal. The management again terminated the second award by counting one year from the date from which certain items of the award were given retrospective effect. According to the Union, the management again withdrew the benefits of the award and reduced the wages of the employees as from 18th October, 1954 and also withdrew the facilities of leave etc. and increased the working hours from the same date. On a complaint, filed under Section 23 of the Industrial Disputes (Appellate Tribunal) Act before the Labour Appellate Tribunal, the latter by its award dated 31st December, 1956 is stated to have held as illegal the withdrawal of the benefits under the award by the management and to have directed the management to pay the arrears of the balance between the wages actually paid and the wages payable to the workmen in terms of the Tribunal's award as from the date the management withdrew the benefits till the date of the complaint *i.e.* from the 18th October, 1954 to 30th November, 1954. Since there was no direct decision by the Labour Appellate Tribunal with regard to the continuance of the benefits of the award in future and since the Government had also extended the period of operation of the lower Tribunal's award by another year, the Regional Labour Commissioner ordered the commencement of recovery proceedings against the management which were, however, stayed in the month of January, 1958 on the intervention of the higher authorities. The Directors of the company were also prosecuted by the Government in the Court of a Magistrate for illegally terminating the award before the expiry of the period of its operation but they were acquitted by the Magistrate. In its written statement, the management has not expressly denied the correctness of the history of the dispute as narrated above in the statement of claim. In fact, the management has criticised the award of the Dhanbad Tribunal reducing the working hours from 48 hours per week to 36½ hours per week and has made certain comments on the decision of the Industrial Tribunals according to its own notions for the real good of the workers. The management has referred to the Factories Act which lays down 48 hours working time per week and the Punjab Shops and Commercial Establishments Act applicable to insurance companies which permits 56 hours weekly working time. In Para. 20 of the written statement, the management has stated that the decision of the Dhanbad Tribunal to reduce the working hours being

unacceptable to them, they adopted the only method open to them which was by way of termination of the award. Regarding the prosecution of the Directors, it has been stated that they were acquitted by the City Magistrate, Amritsar before whom they were prosecuted and that the acquittal was up held by the Additional Sessions Judge and even the High Court to which the case was taken up in revision, refused to interfere with the judgement of the lower Court. In its supplementary written statement dated the 4th December, 1962, the management has, however, stated that no actual reduction of salaries was effected by the management following the termination of the award of Dhanbad Tribunal but only the regular grant of annual increments was not allowed. Increments were, however, given on ad-hoc basis periodically. As regards working hours it is stated that they were duly fixed in accordance with those prescribed under the Punjab Trade Employees Act, 1954 and continued from October upto January 1956 when the award hours were again fixed. As regards payment of medical aid, it is admitted that separate payment of medical aid, fixed under the previous award was stopped after October, 1954 and which is still not being paid. In regard to gratuity, it is stated that no case has so far arisen which calls for payment of gratuity. It has been rightly argued by Shri Madan Mohan that the decision of the Criminal Court at Amritsar, acquitting the Directors of any liability under Section 29 of the Industrial Disputes Act for terminating the award is not binding in the present proceedings, which are of a civil nature or in other words on the Industrial Tribunal which functions more or less like a Civil Court. The same can be said regarding the appellate decision of the Additional Sessions Judge upholding the acquittal or the judgment of the High Court refusing to interfere with the acquittal in revision. These decisions are on the limited point, whether a Director is criminally liable for terminating an award after the expiry of one year from the date prescribed in the award for the retrospective operation of certain portions of the award. The assence of the matter before this Tribunal on the other hand is, whether a benefit granted under an award could be withdrawn by an employer by terminating the award in accordance with the provisions of Section 19 of the Industrial Disputes Act. The benefits of standardisation of wages and fixation of pay scales or of gratuity under an award are long-term benefits and it would completely defeat the object of industrial adjudication and the provisions of the Industrial Disputes Act, if long-term benefits granted under an award could be withdrawn by an employer simply by terminating the award. As held by the Bombay High Court in the case of Mangaldas Narandas (1957 I LLJ page 256), where an award is delivered by the industrial tribunal it has the effect of imposing a statutory contract governing the relations of the employer and the employee. After the statutory contract is terminated by notice under S. 19(6) of the Industrial Disputes Act, the employer by failing to abide by the terms of the award does not incur the penalties provided by the Industrial Disputes Act, nor could the award be enforced in the manner prescribed by S. 20 of the Industrial Disputes (Appellate Tribunal) Act, 1950. "But the termination of the award has not the effect of extinguishing the rights flowing therefrom. The effect of termination of the award is only to prevent enforcement of the obligations under the award in the manner prescribed, but the rights and obligations which flow from the award are not wiped out. Termination of the award or lapsing of the award has not the effect of wiping out the liabilities flowing under the award. In the same decision it was observed by their lordships that even after the award is terminated in the manner provided by S. 19(6) of the Industrial Disputes Act, the obligations created by the award could be altered by a fresh contract or a fresh adjudication under the Industrial Disputes Act and not otherwise." The following further observations made by their lordships are particularly pertinent to the present case:—

> "The Industrial Disputes Act has been enacted with the object of securing harmonious relations in the working of the industry between the employer and the employees by providing a machinery for adjudication of disputes between them: and the object of the legislature would be frustrated if after every few months by unilateral action the employer or the employees be entitled to reopen the dispute and ignore the obligations declared to be binding by the process of adjudication." I have, therefore, no doubt that the termination of the 1954 award of the Dhanbad Tribunal by the company by a notice of termination does not have the effect of extinguishing the obligations flowing under the award. My answer to terms of reference No. 2, therefore, is that the management was not justified in reducing the salaries, increasing the working hours and withdrawing the benefits of medical aid and gratuity on the termination of the award of the Industrial Tribunal, Dhanbad published in the Gazette of India, Part II Section 3, on the 8th May, 1954.

11. As for the relief to be granted to the employees, I cannot help saying that no useful purpose can be served, in the circumstances of the present case, by restoring with retrospective effect the working hours as granted under the award but if any salaries of the employees have been reduced, following the termination of the award by the management or if any increments due under the scales granted by the award have been with-held then the employees to whom the award was applicable are certainly entitled to the recovery of these benefits retrospectively. The same principle will be applicable to the benfits of medical aid and gratuity in any case, which might arise for the grant of such benefits. I make an award accordingly.

(Twenty pages)

The 13th October, 1964.

Sd./- (ANAND NARAIN KAUL),
Central Govt. Industrial Tribunal, Delhi.

[No. 70(11)/61-LR.IV.]

S.O. 3910.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the National Industrial Tribunal, Bombay, in respect of an industrial dispute between the employers in relation to the Associated Cement Companies Limited and their workmen which was received by the Central Government on the 27th October, 1964.

BEFORE THE NATIONAL INDUSTRIAL TRIBUNAL, BOMBAY

REFERENCE No. 1 (NT) OF 1961

Employers in relation to

The Associated Cement Companies Ltd., Bombay

AND

Their Workmen.

PRESENT:

Shri Salim M. Merchant, Presiding Officer.

APPEARANCES:

For the employers.—Shri R. J. Kolah, Advocate with
Shri S. N. Vakil, Partner, M/s. Payne & Co., Solicitors.
Shri S. N. Cooper, Jt. Chief Accountant and
Shri D. S. Dighe, Senior Personnel Officer.

For the workmen.—Shri C. L. Dudhia, Advocate with
Shri H. N. Trivedi, President of the Indian National Cement Workers' Federation,
Shri J. J. Khoda,
Shri Shivadutta Sharma,
Shri Satyaji Rao, Representative A.C.C. Employees' Union, Shahabad,
Shri Brij Mohan Sharma, Representative Lakheri Cement Kamgar Sangh, Lakheri,
Shri Abhechand A. Maradia, Porbander Cement Works, Porbander,
Shri A. K. Roy, Joint Secretary, Chaibasa Cement Workers' Union, Jhinkpani, Bihar,
Shri S. K. Mukherjee, President, Cement Factory Workers' Union, Sindhri, Dhanbad,
Shri P. K. Joseph, Vice-President, Dwaraka Cement Works Employees' Union,
Shri Sureshwari Prasad Singh, General Secretary, Chaibasa Cement Workers' Union, P.O. Jhinkpani, Singhbhum,
Shri Lakhanlal Verma, President, Lakheri Cement Workers' Union,

Shri K. B. Chougule, Kymore Quarries Karmachari Sangh, Kymore,

Shri T. P. C. Nair, General Secretary, Associated Cement Staff Union, Bombay,

Shri M. P. More, Advocate with

Shri G. G. Dharadhar, General Secretary, All India Cement Workers' Federation,

Shri P. D. Gandhi, Assistant Secretary, All India Cement Workers' Federation,

Shri K. A. Krishnan, Honorary Treasurer, All India Cement Workers' Federation,

Shri M. Mathesan, President, Coimbatore Cement Workers' Union, Madukkarai,

Shri V. N. Prabhu, Assistant Secretary, Associated Cement Staff Union, Bombay,

Shri M. Rama Rao, General Secretary, Kistna Cement Works Employees' Union, Tadepalli, Andhra Pradesh,

Shri J. David, Executive Member, Kistna Cement Works Employees' Union.

Dated at Bombay, 26th day of October 1964

INDUSTRY: Cement Manufacturing. STATE: All India.

AWARD

The Central Government by the Ministry of Labour & Employment's Order No. 7/24/60/LR IV, dated 27th January 1961, made in exercise of the powers conferred by Section 7B of the Industrial Disputes Act, 1947 (Act XIV of 1947), was pleased to constitute me as National Industrial Tribunal and by another order of the same number and date, was pleased to refer the industrial dispute between the parties above named in respect of the subject matters specified in the following schedule to the said order, to me for adjudication:—

SCHEDULE

"In respect of the workmen employed in the head office, branches and works, including quarries, what quantum of bonus should be paid for the years 1956-1957, 1957-1958 and 1958-59?"

2. As on the date this reference was made, an earlier industrial dispute for bonus for 1954-1955 in respect of the head office staff of the Company at Bombay was pending before Shri Taki Bilgrami, the learned Industrial Tribunal, Bombay, in Reference No. IT-61 of 1956, the parties requested me not to proceed with the adjudication of this dispute till the award of Shri Bilgrami in the dispute was published. I may say that Shri Bilgrami gave his award in the dispute, dated 28th July 1961 which was published in the Maharashtra Government Gazette, Part I-L, dated 24th August 1961 at pages 1995 to 2060. By that award Shri Bilgrami rejected the demand for any additional bonus than what the Company had voluntarily paid for that year.

3. This reference covers the workmen employed in the Company's 16 cement works, two quarries and the head office and the number of workmen covered by this dispute was stated to exceed 21,000.

4. I may state that after the reference was made the Indian National Cement Workers' Federation (INCWF) filed its written statement of claim dated 18th April 1961 and the All India Cement Workers' Federation (hereinafter referred to as 'the AICWF") filed its statement of claim dated 15th May 1961. A few unions affiliated to one or the other of these Federations have filed separate written statements of claim, but it is not necessary to enumerate all of them as ultimately, as pointed out later, it was only the AICWF which prosecuted the claim for additional bonus than what the Company agreed to pay under its settlement dated 31st December 1962 with the INCWF. The Company filed reply statements to the statements of claim of the AICWF and INCWF dated 28th October and 11th November 1961 respectively, with which I shall deal later.

5. By applications dated 20th January 1962 and 13th February 1962, the All India Cement Workers' Federation and the Indian National Cement Workers' Federation respectively, applied for appointment of assessors under Section 11(5)

of the Industrial Disputes Act, 1947, to assist the Tribunal in computing the provision for rehabilitation, replacement and modernisation of (1) plant and machinery, (2) buildings, roads, culverts and compound walls and (3) railway tracks and sidings and other allied matters. The Company opposed the appointment of any assessors. By my Order dated 19th July 1962, I directed the appointment of assessors and in paragraph 17 of that Order stated as follows:—

> "Since I have decided to have the assistance of assessors, I would suggest that the Company and the two Federations and other Unions on record may submit for my consideration a list of the names of three persons who may be appointed as assessors. They must be persons having special knowledge of the matters indicated above and be able to assist the Tribunal on the question of rehabilitation, replacement and modernisation of (1) plant and machinery, (2) buildings, roads, culverts and compound walls and (3) railway tracks and sidings and allied matters. Such names should be submitted for my consideration within a month from the date of this order after which I shall decide as to who should be appointed as assessors."

6. After I made my said Order dated 19th July 1962, the Company moved the Hon'ble Supreme Court against my said Order, but the petition was not admitted, after which the parties took time till the end of December 1962 to suggest the names of persons who could be considered for appointment as assessors.

7. On 11th January 1963 the Company and the Indian National Cement Workers' Federation (INTUC) represented by its President, Shri H. N. Trivedi, filed the following joint application before me:—

> "May it please the Hon'ble Tribunal,
>
> For the reasons stated in the annexure the Company and the workmen represented by the Unions listed in the annexure through the INTUC have come to a settlement of the dispute under adjudication.
>
> The parties jointly pray that an award be passed in terms of the settlement annexed hereto.
>
> *Dated at Bombay the 11th day of January* 1963.
>
> For and on behalf of the workmen represented through the Indian National Cement Workers' Federation,
>
> Sd./- H. N. TRIVEDI.
>
> For and on behalf of the Associated Cement Companies Limited,
>
> Sd./-

A copy of the said agreement which is dated 31st December 1962 was tendered and has been taken on the file of these proceedings, and is annexed hereto as annexure 'A'. Under this agreement the Company agreed to pay and the Indian National Cement Workers' Federation (hereinafter referred to as the INCWF) and the 11 Unions affiliated to it, whose names are stated in the said agreement, agreed to accept additional bonus as shown below over what the Company had already voluntarily paid for each of the years 1956-1957 to 1961-1962.

Year	*Month's Basic Wages*
1956-1957	Nil
1957-1958	0·1
1958-1959	0·3
1959-1960	0·3
1960-1961	0·3
1961-1962	1·0

8. I may state that after filing this application the INCWF did not prosecute this dispute beyond urging that an award be made in terms of the settlement dated 31st December 1962.

9. I may, however, state that I have jurisdiction in this reference only to deal with the question of bonus for the three years under reference *viz.*, 1956-1957, 1957-1958 and 1958-1959, and not for the subsequent years covered by the settlement dated 31st December 1962 between the Company and the INCWF.

10. The All India Cement Workers' Federation, (hereinafter referred to as the AICWF) was not a party to the settlement and at the hearing on 11th January 1963 on a suggestion made by me, this Federation wrote to the Company on 14th January 1963 that it was calling a meeting of its 13 affiliated Unions in Bombay on 22nd January 1963 to consider my suggestion that this Federation should also consider the possibility of this dispute being settled in light of the settlement reached by the INCWF on behalf of its affiliated unions. But I was later informed that the AICWF had decided not to settle this dispute on the same terms as recorded in the agreement dated 31st December 1962 between the Company and the INCWF.

11. After the agreement of 31st December 1962 was entered into, two other Unions signed a similar agreement with the Company and this Tribunal received an application from the Shahabad Cement Works and Factory Workers' Union dated 8th February 1963 praying for an award herein in terms of para (b) of clause (4) of the settlement. On the other hand this Tribunal received objections from seven unions affiliated to the AICWF stating that they were not parties to the said settlement and desired that the proceeding in this reference be continued and the bonus dispute decided on its merits.

12. On 25th March 1963, the Company filed an application giving details by name of the Unions and numbers of the workmen who had either accepted the settlement of 31st December 1962 or received payment under it. According to the Company, out of the 21,697 employees at its cement works, quarries and the head office who were covered by this reference as many as 18,120 workmen representing 83 per cent of the total number of workmen employed by this Company and covered by this reference, had accepted the settlement and only about 5,216 workmen representing the remaining 17 per cent had not accepted the settlement. The Company, therefore, prayed that the Tribunal should make an award in terms of the said settlement dated 31st December 1962.

13. The AICWF by its written statement dated 6th April 1963 opposed this application and urged that the application of the Company and of the AICWF dated 11th January 1963 should be dismissed and this dispute proceeded with on merits. It has in its said statement submitted that a meeting of the representatives of the Unions affiliated to this Federation held in Bombay had unanimously decided to reject the settlement. It has in paras 19 and 20 of its said written statement dated 6th April 1963 denied that 14,646 workmen were covered by the settlement dated 31st December 1962. It has stated that only those out of the 14,646 who were actually members of the I.N.T.U.C. Unions should be said to have accepted the said settlement and in para 20 it has given details of the various unions affiliated to this Federation which had not accepted the said settlement. In particular, the Federation has referred to the fact that the Unions of the Workers employed at the Bhupendra, Madukkarai and Kistna Works, which are affiliated to the A.I.C.W.F. had not accepted the settlement as also a substantial number of the head office employees; the Federation's contention being that a substantial section of the workmen and the majority of them at the Bhupendra, Madukkarai and Kistna Cement Works had not accepted the settlement and were opposed to it and desired the dispute to be proceeded with. To this written statement the Company filed a rejoinder dated 10th May 1963 in which it stated that the position by that date was that according to it 87 per cent of the workmen had accepted the settlement. With regard to the Federation's submission that the dispute should be proceeded with on merits, the Company has stated that on the application of the Labour Appellate Tribunal's bonus formula there would be a huge deficit even prior to making a provision for rehabilitation, replacement and modernisation of (1) plant and machinery, (2) buildings, roads, culverts and compound walls and (3) railway tracks and sidings and allied matters. It has supported this submission by the affidavit dated 4th May 1963 of its Financial Adviser Shri S. N. Cooper which is annexed as annexure III to its rejoinder statement dated 10th May 1963 and which contained calculations on the basis of the Labour Appellate Tribunal's bonus formula. In his supplementary affidavit dated 25th June 1963, Shri Cooper has filed statements showing surplus/deficit before provision for rehabilitation for the purposes of payment of bonus for the accounting years 1956-1957 to 1961-1962, and offered to be cross-examined on the statements made in his said two affidavits.

14. It was, therefore, decided by me to hear the submissions of the Company and the AICWF on the calculations of the prior charges other than the prior charges of rehabilitation to determine whether the Company's submission that a surplus/deficit would result even prior to making a provision for prior charge of rehabilitation for each of the years 1956-1957, 1957-1958, and 1958-1959 under reference; that even for those years when there was surplus prior to making any provision for rehabilitation, replacement and modernisation, the surplus was so small that no additional bonus than what the Company had already paid would be justified.

15. Then followed a lengthy cross-examination of Shri S. N. Copper by the learned Advocate for the AICWF Shri M. P. More, covering over 50 foolscap sheets, and I have heard the detailed submissions of the parties on the calculations on the application of the bonus formula, and I now proceed to discuss the same.

16. But before I proceed to do so, I think it necessary to give a brief chronological history of the earlier bonus disputes of this Company.

17. The industrial dispute for bonus for 1951-1952 in respect of the head office staff of the Company and its workmen at its Dwarka Works was referred for adjudication to Shri M. R. Meher under Reference Nos. 108 and 115 of 1953 respectively. The award of the learned Tribunal Shri Meher is reported in 1955 I LLJ. p. 588. For that year the Company had voluntarily paid three months' basic wages as bonus and the learned Tribunal by his award raised the bonus to four months' basic wages. There were cross appeals from the award of Shri Meher to the Labour Appellate Tribunal which by its decision reported in 1955 II LLJ. p. 145 allowed the Company's appeal and reduced the bonus to three months' basic wages, paid voluntarily by the Company. The Union filed a petition for special leave to appeal to the Hon'ble Supreme Court but the same was not admitted.

18. The dispute in respect of bonus for 1953-1954 of the head office staff and the workers at the Dwarka Cement Works was referred for adjudication to the learned Industrial Tribunal, the late Shri S. H. Naik, being Reference IT. Nos. 10/56 and 13/56 respectively. The Union had then claimed seven months' basic wages with dearness allowance for the head office staff and bonus equivalent to six months' total earnings for the workmen of the Dwarka Cement Works. Shri Naik by his award dated 30th November 1956 granted one-third of the basic pay less bonus already paid for that year to all workmen drawing basic pay upto Rs. 500/- per month. The Company filed appeals to the Supreme Court which by its Decision dated 5th May 1959 (1959 I LLJ. p. 644) allowed both the appeals and set aside the award granting additional bonus over what the Company had already voluntarily paid.

19. The dispute regarding bonus for 1954-1955 of the head office staff was, as I have stated earlier, referred to Shri Taki Bilgrami, Industrial Tribunal, Bombay, being Reference IT. No. 61 of 1956, who by his award dated 28th July 1961 rejected the demand for additional bonus.

20. I may say that for the three years under reference the Company has already paid voluntarily the following bonuses:—

Year	*Bonus paid*	
	Number of basic months' wages	Amount in lakhs of rupees
1956-1957	3 months	Rs. 49·95
1957-1958	2·4 months	Rs. 41·94
1958-1959	1·8 months	Rs. 32·71

Under the settlement of 31st December 1962 with the INCWF, the Company has agreed to pay additional bonus for 1957-1958 at 0·1 month's wages amounting to Rs. 1·75 lakhs and for 1958-1959 0·3 months' wages amounting to Rs. 5·45 lakhs. Thus under this agreement the Company has agreed to pay additional bonus amounting to Rs. 7·20 lakhs.

21. The Indian National Cement Workers' Federation (INCWF) in its written statement has stated that it was formed in 1950 and represents a large majority of the workmen in the cement industry in India and an over-whelming majority of the workmen in the Associated Cement Companies Limited. It has stated that the process of cement manufacture is simple as the only raw materials necessary are limestone or chalk, clay gypsum and coal. It has described the process of manufacture of cement and has pointed out that the raw material necessary for the manufacture of cement is available in its natural state in considerable quantities in India. Giving a history of the A.C.C. Ltd., the Union has stated that it came into existence in 1936 as a result of merger of four big groups *viz.*, F. E. Dinshaw, Tata, Killick Nixon and Khatau in the cement industry. Prior to the merger there were 11 separate companies with a capital investment of Rs. 38,80,04,370 and the A.C.C. Ltd. began with a paid up capital of Rs. 70,54,00,000 and liquid funds amounting to Rs. 102 lakhs which were lying

with the merging companies were converted into A.C.C. shares which were issued to the merging companies proportionately and it formed part of the aforestated paid up capital of Rs. 70,54,00,000 of the A.C.C. Ltd. It has also stated that the A.C.C. Ltd., in addition obtained certain funds of about Rs. 31 lakhs by way of penalty from the merging companies whose plant and machinery was below a certain standard of efficiency. The Union has further stated that the four financial capitalists *viz.*, Killick Nixon, Tata, Dinshaw and Khatau formed themselves into Cement Agencies Ltd., a private limited Company which became the managing agents of the A.C.C. Ltd., with a capital of Rs. 2 lacs for which nobody subscribed in cash. The Union has stated that the Cement Agencies Ltd., has been receiving huge amounts by way of Managing Agency Commission throughout these years, and it has annexed a statement showing the amount of commission received by the Managing Agents. The Union has given a history of the bonus disputes of this Company to which I have already referred. The Union has stated that ever since the A.C.C. Ltd. came into existence after the merger in 1936 it has expanded rapidly improving its financial strength, inasmuch as it has not only earned large profits and paid large dividends but has also accumulated large reserves parts of which have been capitalised. The Union has submitted that in view of the rapid industrialisation in the country, the position of the industry is assured. It has stated that the Company is not only manufacturing cement but also manufacturing machinery required for the cement industry in its own workshops. It has referred to the Company having joined in a big enterprise with Vickers Babcox Ltd. and the formation of a new public limited Company called AVB for the manufacture of cement making machinery boilers and heavy engineering goods. It has stated that the Company owns in all 16 cement factories and two collieries and two factories in Pakistan at Rohri and Wah. It has stated that it employs about 25,000 employees in all its factories, collieries, head office etc. who have substantially contributed to the profits of the Company but who have not been given their legitimate share by way of wages, bonus and other service conditions and that it was only in 1960 that the Cement Wage Board revised and standardised the wages of the workers in the cement industry but that the existing wages fall far below the living wage.

22. The Federation has given extracts from the speeches of the Chairman of the Company made at its various annual general meetings in support of its statement that the Company is prosperous and has been earning large profits. A large portion of the written statement of this Federation is devoted to the question of the proper provision by way of rehabilitation, replacement and modernisation of the plant and machinery of the Company. In conclusion the Federation has stated that the A.C.C. Ltd. had made huge profits in each of the years under reference 1956-1957, 1957-1958 and 1958-1959 to the earning of which the workers have contributed; that there is a large gap between the living wage and the actual wage of the workmen and that the workmen are entitled to adequate and substantial bonus towards filling up the said gap.

23. The All India Cement Workers' Federation (AICWF) has dealt at length with the financial position of the Company since its formation and it has given details of the net profits earned by the A.C.C. Ltd., since 1936. Briefly stated, the Union in tracing the history of the A.C.C. Ltd., and in giving particulars of the net profits earned by the Company has sought to argue that the Company is in such a sound financial state that the rate of return to be allowed to it on the various prior charges should be less than what is normally granted to other units. It has submitted that the original capital was already watered at the time of the merger and that the merging companies' block was grossly inflated in value. As I shall deal with the submissions which are relevant when dealing with the calculations made by this Federation for the application of the bonus formula, it is not necessary to recapitulate in detail the Federation's submissions contained in its written statement.

24. The Company filed a written statement in reply dated 28th October 1961 to the written statement of claim of the Indian National Cement Workers' Federation to which it has annexed in full the award dated 28th July 1961 of the learned Industrial Tribunal Shri S. Taki Bilgrami in Reference IT No. 61 of 1956 relating to the bonus for the year 1954-1955. The Company in its turn has given a history of its bonus disputes ending with the award of Shri Taki Bilgrami referred to above. It has denied that it holds a monopolistic position in the cement manufacturing industry as also the Union's version of the genesis of this company. It has stated that it had in its written statements in the previous adjudications denied these allegations made by this and other Unions. It has specifically denied that the process of cement manufacturing is a simple one and that the A.C.C. holds a dominating position in the cement industry in India. It has stated that the A.C.C. Ltd.'s share in the country's total cement production has been going down from year to year inasmuch as it was 86·7 per

cent in 1936-1937 and is at present approximately 46 per cent of the total production of cement in the country. It has pointed out that it was the policy of the Government to grant licences to new manufacturers and that in the future the share of the A.C.C. will progressively decline. It has denied that in the formation of the A.C.C. the actual capital of the merging concerns was watered or that for the purposes of formation the value of the assets was inflated or that the block capital was puffed up. It has denied that the dividends received by the shareholders have been high. It has denied that the reserves of the Company are huge considering the circumstances of the Company's working and it has submitted that the free reserves as contrasted with the earmarked reserves such as taxation, gratuity reserve are very meagre. The Company has urged that the question raised in the present adjudication had already been raised, contested by Counsel on either side and finally heard and decided in previous adjudications and therefore, they should not be gone into over again in this Reference. It has submitted that the strengthening of the financial position has been brought about by getting the shareholders to subscribe to, new share capital which is established by the fact that the paid-up capital of the Company in 1936-1937 was only Rs. 70·05 crores and as at 31st July 1954 the share capital including premium on shares paid in cash by the shareholders was over Rs. 26 crores, the shareholders had during that period subscribed in cash over Rs. 13 crores. The Company has further stated that the profits set aside to reserves, after paying reasonable dividends to shareholders and proper bonus to employees, had been utilised for meeting the cost of capital expenses on replacement, rehabilitation and modernisation and for meeting the enormous increase in repayment of working capital due to increase in production capacity and very considerable increase in prices of coal, bags, stores, raw materials etc. which has forced the Company to lock up large amounts in working capital; that the Company's reserves are locked up in fixed capital expenditure or working capital and no part of the same is available in cash; that in fact the liquid financial position of the Company shows considerable borrowing which at the end of 31st July 1959 were of the order of Rs. 5·67 crores.

25. The Company has next urged that the Union's statement that its profits have been increasing is incorrect and in actual fact the same have been going down as shown in the published accounts of the Company. It has also denied the Union's statement that it has paid large dividends. It has annexed a statement to its written statement annexure 'B' to support its submission that the dividend rate has been going down. It has stated that the average free of tax dividend works out to 7·5 per cent. It has denied the rosy picture painted by the Unions of the Company's future due to the Five Year Plans. It has stated that in fact from 1955-1956 to 1958-1959 in contrast to an increase of 19·24 per cent in production and also an increase of approximately 60 per cent in the paid up capital including premium on shares, the profits had declined by 48·79 per cent as shown in the Company's statement annexure 'C'. The Company has submitted that though during the bonus years in question the Company's earning capacity declined despite increases in production and increase in paid up capital the employees had not suffered, and it has filed a graph in support thereof. With regard to the Union's statement about this Company manufacturing the machinery required by the cement industry the Company has pointed out that there are still many items of cement making machinery which will not be manufactured by the AVB. The Company has pointed out that the expansion in the production capacity of the Company has been achieved by the proceeds of the fresh issue of capital and the borrowings on the security of the Company's debentures and that the depreciation fund and the Plant Reinstatement reserve had been fully utilised for meeting the annual cost of replacement, rehabilitation and modernisation. It has stated that in the past the Company has paid large bonuses which may not be justified on a proper calculation of the bonus formula. It has denied that the Company has been exaggerating its claim for rehabilitation, replacement and modernisation. The Company has devoted a considerable portion of its written statement in refuting the Union's claim for rehabilitation, replacement and modernisation and has referred to the evidence led in this regard in earlier adjudication proceedings.

26. The Company has denied that it has made huge profits in each of the three years under reference and has filed a statement annexure 'C' which according to it shows that despite increases in production by 19·24 per cent and increase in paid-up capital including premium on shares by 59·84 per cent the net profits had declined by 48·79 per cent in 1958-1959 as compared to 1955-1956.

27. With regard to the Union's allegation that the profits disclosed by the Company are not correct profits, the Company has pointed out that this allegation is untenable inasmuch as the profit and loss accounts of the Company have been audited and certified by eminent and first class firms of Chartered

Accountants *viz.* Messrs. A. F. Ferguson & Co. and Messrs. K. S. Aiyar & Co. It has stated that by the nature of the industry it is fully justified in charging prospecting expenses to the profit and loss account, the same being normal business expenses for carrying on the Company's business. In short the Company has submitted that all expenses have been properly charged to the profit and loss account and should be allowed. In conclusion, the Company has submitted that for all the three years in question there would be a great deficit on the basis of the calculations in terms of the Full Bench Formula and that in spite of such deficits the Company had already voluntarily paid bonus to its employees for the years in question, *i.e.* 1956-1957, 1957-1958 and 1958-1959 at the rates of 3 months, 2·4 months and 1·8 months respectively and that there is no justification for payment of any bonus much less an increase in the quantum already paid by the Company.

28. The Company has filed a written statement dated 11th November 1961 in reply to the statement of claim dated 15th May 1961 of the All India Cement Workers' Federation. It has in this written statement relied on its submissions and contentions contained in its written statement of 28th October 1961 and it is, therefore, not necessary to recapitulate the same. The submissions made by the Company in its written statement dated 11th November 1961 were urged by them at the hearing and I shall, therefore, deal with the relevant submissions and contentions of the Company as contained in this written statement when dealing with the items of the bonus calculations filed by the Company and AICWF.

The contentions of both the Federations that the present level of the wages of the employees of the Company have not reached the living wage standard must be accepted on principles laid down in the decision of the Hon'ble Supreme Court in the case of the Standard Vacuum Refinery Co. Ltd. *vs.* Its workmen (1961 I LLJ p. 227) and it is therefore necessary to proceed to deal with the dispute on its merits by application of the Full Bench Bonus Formula. Even if it were held that the existing wages of the workmen had reached the living wage standard, the workmen would be entitled to payment of bonus on the ground of the contribution made by them towards the earning of the profits provided a residuary surplus after making proper provision of the prior charges would justify payment of such bonus.

29. The AICWF filed an application dated 9th July 1963 claiming information and documents on thirty items. I heard the submissions of representatives of both parties and by my order dated 7th October 1963 directed the Company to furnish information on the majority of those items. Later at the hearing the Company furnished information on most of the items on which I had rejected the Union's application and some information was supplied as confidential information under Section 21 of the Industrial Disputes Act. I am satisfied that there has been a fair and full disclosure by the Company of all the relevant information the Union had sought.

30. I, therefore, now proceed to discuss the statement of bonus calculations filed by the parties which are as follows:—

CO'S STATEMENT OF BONUS CALCULATIONS

	1956-57	1957-58	1958-59
	Rs. /Lakhs	Rs. /Lakhs	Rs./ Lakhs
1. Profit as per P/L A/c	190·16	181·20	129·76
Add.— Prov. for Taxation . . .	117·45	147·57	100·35
,, Prov. for Depreciation . . .	156·04	180·24	212·75
,, Charge for Development Rebate Reserve	..	21·00	74·16
,, Prov. for Bonus	50·40	42·60	31·75
Development and Rehabilitation Reserve	..	..	..
	514·05	572·61	548·77

	1956-57 Rs./Lakhs	1957-58 Rs./Lakhs	1958-59 Rs./Lakhs
2. *Add.*— Cost of Dismantling Bldgs. etc. & Prospecting Expenses	7·36	7·77	5·60
,, Stamp duty on Debentures	..	..	6·90
,, Donations	4·54	1·24	0·93
,, Expenses on issue of New shares	1·38	0·09	0·05
	527·33	581·71	562·25
3. Gross Profits	527·33	581·71	562·25
4. *Less*—National Normal Depreciation	169·50	185·62	215·61
	357·83	396·09	346·64
5. ,, Tax payable (as per statement 'A')	141·78	217·66	134·21
	216·05	178·43	212·43
6. ,, Return on paid up capital at 6% for 1956-57 & 1957-58 and 8% for 1958-59 (Statement 'B')	90·14	104·45	152·47
	125·91	73·98	59·96
7. Return at 4% on Reserves used as working capital (Statement 'C')	46·38	50·14	51·83
	79·53	23·84	8·13
8. Surplus before provision for Rehabilitation	79·53	23·84	8·13
9. Prov. for Statutory development Rebate Reserve	..	21·00	74·16
	79·53	2·84	—66·03
	(Surplus before Rehabilitation & Bonus)	(Surplus before Rehabilitation & Bonus)	(Deficit before Rehabilitation & Bonus)
10. Development & Rehabilitation Reserve	..	..	..
11. Bonus already paid/payable	49·95	41·94	32·71
Less Tax Relief	25·72	21·60	14·72
	24·23	20·34	17·99
12. Bonus already paid or payable including additional Bonus in terms of the settlement	49·95	43·69	38·16
Less Tax Relief	25·72	22·50	17·17
	24·23	21·19	20·99

Union's Amendment Statement of bonus calculations filed on 22-11-1963

	1956-57	1957-58	1958-59
	Rs./Lakhs;	Rs./Lakhs	Rs./Lakhs
1. Gross Profits as shown by Co.	527·33	581·71	562·25
Plus			
10 items as in earlier statement			
2. Interest on Cash Credit account	7·79	19·61	31·86
3. Establishment expenses towards expansion 1/3 of total	14·86	14·61	15·74
4. Salaries & Wages	120·89	120·04	128·72
5. Stores & Spares	125·20	139·63	157·22
6. Machinery & Other Repairs	26·98	27·83	37·06
7. Customs & Excise duties etc. towards expansion	14·45	14·50	15·41
8. Rates & Taxes towards expansion 1/3 of the total	4·01		
9. Port Trust charges	3·85	1·64	1·31
10. Rent towards expansion 1/3 of the total	0·93		
11. Insurance towards expansion 1/3 of the total	1·92	2·42	2·07
	848·21	921·99	951·64
12. Gross Profits	848·21	921·99	951·64
		Statutory Depreciation (single shift normal depreciation:)	
13. *Less* National Normal Depreciation or depreciation provided (whichever is *less*)	156·04	180·24	212·75
	692·17	741·75	738·89
LESS			
14. Income Tax at 7 annas in a rupee on Gross profits minus statutory depreciation minus Development Rebate Reserve.	(In earlier statement provision for Income tax was Rs. 180·24)	(In earlier statement provision for Income tax was Rs. 240·64)	(In earlier statement provision for Income tax was Rs.207·77)
	248·50	319·50	308·40
	443·67	422·25	430·49
15. Less—Return on old paid up capital at 4%	50·86	50·86	50·86
16. ,, Return on new Capital Nil	..	..	..
	392·81	371·39	379·63

	1956-57	1957-58	1958-59
	Rs./Lakhs	Rs./Lakhs	Rs./Lakhs
LESS			
17. Return on working Capital at 2% but as no resources were used as working capital, nil	..	..	..
	392·81	391·39	379·63
18 *Surplus Available*	392·81	371·39	379·63
19 Bonus demanded for workmen . . .	65·22	74·38	85·50
20 Income Tax Relief . . .	28·53	32·54	37·41
	36·69	41·84	48·09
21 Bonus Amount necessary . . .	36·69	41·84	48·09
	356·12	329·55	331·54

31. As will be seen from the statement of bonus calculations filed by the AICWF that it accepts the following amounts claimed by the Company as gross profits for each of the years under reference:—

Year	Gross profits in lakhs of rupees
1956-1957	527·33
1957-1958	581·71
1958-1959	562·25

These amounts are arrived at by taking the figure of the net profits for each of these years as shown in the profit and loss account and adding thereto the amounts of the provision for (1) taxation (2) depreciation (3) charge for development rebate reserve (4) provision for bonus (5) development and rehabilitation reserve. To these are further added (a) the cost of dismantling buildings etc., and prospecting expenses; (b) stamp duty on debentures and (c) expenses of issue of new shares (statement reproduced above as shown in the Company's Bonus Calculation). As I have stated earlier, to none of these items of add backs has the Federation taken any objection and it has in fact accepted the figure of gross profits as stated above and as calculated by the Company. The Union, however, claims ten additional items to be added back to the gross profit amount, and those ten items are items Nos. 2 to 11 in the Union's statement of calculations reproduced above. The Company has opposed this claim. I shall, therefore, deal with these 10 items in their seriatim item order.

32. *Item No. 2—Interest on cash credit account.*—Under this item for 1956-57, 1957-58 and 1958-59 the Union has claimed the following add backs:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
7·79	19·61	31·86

However, the arguments urged in support of the claim for each year are identical. Before me both parties discussed the claim for Rs. 7·79 lakhs made for the year 1956-1957. Shri Cooper, the Company's Financial Controller, in his evidence has explained that this item of Rs. 7·79 lakhs for 1956-1957 (which appears on page 28 of the printed audited accounts of the Company for the accounting year 1956-1957) is an item of revenue expenditure allowed by the income-tax authorities as such and, therefore, the Union's claim for adding back this amount to the figure of gross profits of that year was not justified. Shri Cooper was right when he stated that no award of any Industrial Tribunal has allowed such adding back of this item and the Federation was unable to cite any award in support thereof. I think Shri Cooper was right when he urged that if at all adding back were to be allowed then the income arising out of the utilisation of the plant and machinery financed out of such borrowings must be deducted. He further explained that the average income today on the utilisation of such cash credit amounts before taxation would be about 15 per cent whereas the interest paid by the Company was

at a much lower rate viz., the bank rate plus 1 per cent or 2 per cent more. I am, therefore, not satisfied that the Union has made out a claim for adding back this amount.

33. *Item No. 3—Establishment expenses towards expansion.*—The Union has by this item and by items 4 to 11 claimed one-third of the total amount of each of those items as being for expenses towards expansion and as such not to be taken into account for the purpose of the calculation of the bonus formula. The Union claims the following amounts, for the three years under reference, under this head:—

Year	Amount in lakhs of rupees.
1956-1957	Rs. 14·86
1957-1958	Rs. 14·61
1958-1959	Rs. 15·74

The amount of Rs. 14·86 for 1956-1957 forms part of the entry appearing at page 28 of the printed audited accounts for that year. The total amount of the item is Rs. 49,11,888/-. The heading of the item in the profit and loss account for the year is as follows:—

> "Establishment expenses at factories Bombay and other offices—(comprising laboratory expenses, office expenses, travelling expenses, general expenses, printing, stationery, postage, telegrams, telephones, collection and exchange, donations etc.—includes political donations of Rs. 3,61,000/- paid during the year)."

Shri Cooper who was questioned on these items has explained that the laboratory expenses which is one of the items making up this figure of Rs. 14·86 lakhs were incurred for testing cement. He stated that they could not utilise any laboratory test during the erection of plant and machinery. With regard to the item of travelling expenses, these expenses were incurred by the employees visiting Bombay or in making transfers from one factory to the other and were normal operational business expenditure. The same applies to general expenses items like printing and stationery, postage and telegrams, telephone connections and exchanges etc. He has explained that donations shown under this heading had been separately added back; and that all the establishment expenses relate to operation manufacture repairs and maintenance.

34. I am satisfied with this explanation of the management and the Union has not been able to establish that any particular item of expenditure on establishment expenses at factories and Bombay and other offices related to expansion only. The claim for a one-third deduction is a general claim and there is no satisfactory basis for justifying that claim. I, therefore, reject the Union's claim for adding back these amounts for each of the years under reference.

35. *Item No. 4—Adding back salaries and wages.*—The fourth item of add back claimed by the Union is salaries and wages and here the claim of the Company for opposing this is on an even surer foundation than for the earlier item. The Union has under this item sought to add back the following large amounts for each of the years under reference:—

1956-1957	Rs. 120·89 lakhs
1957-1958	Rs. 120·04 lakhs
1958-1959	Rs. 128·72 lakhs.

Now, for the year 1956-1957 the item of expenses on salaries and wages is item 2 at page 26 of the printed and audited statement of accounts and the item is headed "Salaries, Wages and benefits to employees," and the item for salaries and wages is Rs. 3,62,67021/- i.e. Rs. 3.63 crores, and the Union claims that one-third of this amount of Rs. 3·63 crores i.e. Rs. 120·89 lakhs spent on salaries and wages should be reckoned as expenses for expansion and be added back to the gross profits.

36. Shri Cooper has in his evidence categorically stated that the total of salaries and wages amounting to Rs. 3·63 crores entirely relates to salaries and wages of employees engaged on production, manufacturing and maintenance activities and that the salaries and wages of employees engaged on construction or erection jobs are capitalised and do not appear in this figure of Rs. 3·63 crores and that, therefore, it is wrong to add back any portion of the salaries and wages amounts to

the gross profits. The Union's learned Counsel in his lengthy cross-examination of Shri Cooper was not able to challenge this statement. It is, therefore, clear from the evidence on record that the entire amount of Rs. 3·63 crores expended by way of salaries and wages during the year 1956-1957 was towards salaries and wages of employees engaged on production, manufacture and maintenance activities and no part of it related to salaries and wages of employees engaged on construction or erection jobs in respect of whom the expenses on their wages and salaries are capitalised. The claim for adding back these items is, therefore, rejected for all three years.

37. *Item No. 5—Adding back on account of stores and spares.*—Here again the Union claims that the following large amounts should be added back:—

Year	Amount in lakhs of rupees
1956-1957	125·20
1957-1958	139·63
1958-1959	157·22

38. With regard to this item Shri Cooper has stated that stores and spares used for construction or erection jobs are separately capitalised and do not appear in the profit and loss account and, therefore, no part of the expenses on stores and spares can properly be added back. In cross-examination Shri Cooper stated that the amounts debited under these heads for the years in question are on the basis of standard instructions as contained in the Accounts Manual of the Company, a printed copy of which has been filed in these proceedings. He further stated that if an error is made which is discovered subsequently by the auditor or internal auditor, it is rectified. He explained that this was true of all the repairs. The salaries and wages shown as revenue expenses are not in respect of capital but in respect of production, repairs, maintenance, administration, sale and distribution. He further stated that in each of the years capitalised salaries and wages stand debited to the respective buildings, machinery, capital accounts. The stores and spares used for production stand debited to the profit and loss account just like repairs. Stores used for capital jobs stand debited to the respective machinery and capital account. Shri More, the learned Advocate for the Federation, then put Shri Cooper a specific question whether instructions regarding capital stores and revenue stores were not given separately in the Company's Manual of Accounts to which Shri Cooper replied that the accounts manual gives general instructions to debit stores items to capital account when such stores are used for capital account of machinery plant etc. He stated, and I think rightly, that it would be impossible to give instructions as to which of every single item of the about 20,000 items of stores should be charged to capital or to revenue and that the allocation depended upon the actual utilisation of the stores, stores utilised for maintenance being charged as revenue expenditure as also spare parts utilised for maintenance. Maintenance according to Shri Cooper also included repairs. According to him spare parts utilised for maintenance could not be towards capital expenditure.

39. I have heard the submissions of the representatives of the parties at some length on the Company's manual of accounts and am satisfied with Shri Cooper's explanation that all due care is being taken to see that the stores are properly allocated after considering the nature of their utilisation. In this item, which is a very big item, there is also no basis for allowing one-third of the total expenses as being for expansion. The claim, therefore, fails and is rejected.

40. *Item No. 6—Adding back on account of Machinery and other repairs.*—The next item is for machinery and other repairs for which the Union claims the following add back amounts:—

Year	Amount in lakhs of rupees
1956-57	26·98
1957-58	27·83
1958-59	37·06

The Union calims one-third of the total amount on machinery and other repairs expended during each of these years and wants these amounts to be added back to the gross profits. Shri Cooper in his evidence has stated that machinery and

other repairs relate to repairs and maintenance of machinery, buildings, rolling stock, railway sidings, waterworks, motor cars, electric installations etc; that these repairs are purely for maintaining the capital assets in a state of maximum manufacturing efficiency and are repairs meant only for the purposes of maintaining production. He stated, in his authority as Financial Controller of the Company, that capital and revenue allocations are made by the Company's finance department on standard accounting basis after knowing the nature of the expenses from the Company's technical people. I accept this contention and for reasons stated on item No. 5, I disallow the adding back of this item.

41. *Item No. 7—Customs and Excise Duties—Item No. 8—Rates and Taxes.*— The Union has claimed that the following amounts should be added back to the gross profits for each of these three years:—

	Customs and Excise Duties	Rates and Taxes
1956-1957	Rs. 14·45 lakhs.	Rs. 4·01 lakhs.
1957-1958	Rs. 14·50 lakhs.	..
1958-1959	Rs. 15·41 lakhs	..

These items for 1956-1957 appear at page 28 of the printed audited statement of accounts of the Company as item 3 under the head "Rates and Taxes". Shri Cooper has explained that the Sales Tax, Customs and Excise Duties are on cement, stores and other materials. It does not say that it includes customs and excise duties on machinery, plant and other capital assets because the same do not appear in the profit and loss account. In this case also the explanation offered by Shri Cooper has not been shaken in cross-examination and there is again nothing to adopt the basis of one-third of the expenses as being for expansion.

42. *Items 9 and 10—Port Trust Charges and Rent.*—The Union claims that one-third of the amounts of these items should be added back as being towards expansion. For the year 1956-1957 the Union has claimed Rs. 3·85 lakhs as Port Trust Charges and 0·93 as rent towards expansion—one-third of the total. For 1957-1958 and 1958-1959 the Union has claimed under these items as add back amounts Rs. 1·64 and Rs. 1·31 lakhs respectively. On this item Shri Cooper's objection as stated in his evidence was as follows:—

> "On page 28 of the printed audited profit and loss accounts for 1956-1957 there is an item of rent totalling to Rs. 6·65 lakhs. I say that the port trust charges on materials are wrongly treated by the Union as charge on plant and machinery and other capital assets. These charges are on materials used for production or repairs and maintenance and are therefore of revenue nature. The balance of the item has been treated by the Union as rent in respect of a capital asset. The presumption that it is in respect of a capital asset is correct. But a capital asset is used for the business of the Company and relates to production, manufacture, repairs and maintenance activities. Further, rent is also payable under mining leases for extracting raw materials required for the manufacture of cement. Such rent is normally revenue expenditure and cannot be treated as capital. I further say that the item of rent is a normal business expense allowed by the Income-Tax authorities. It appears that the Union has computed 0·93 as one-third of the total amount of rent towards expansion deducting Rs. 3·85 lakhs out of the total amount of Rs. 6,64-721 and by dividing the balance by three."

43. There is no reason to doubt this explanation given by Shri Cooper. The Union's claim is for a deduction of one-third of the total amount without any basis for that estimate. This claim is, therefore, disallowed.

44. *Item No. 11—Insurance.*—Under this item the Union claims the following add back amounts:—

1956-1957	Rs. 1·92 lakhs.
1957-1958	Rs. 2·42 lakhs.
1958-1959	Rs. 2·07 lakhs.

On this item Shri Cooper in his evidence has explained that the item for expenses on insurance for the year 1956-1957 was Rs. 5,76,658/- as is shown at page 28 of the Annual Report for that year. He has explained that insurance premium on capital assets upto the stage they are installed and brought into use is capitalised

and that the amount of insurance charged in the profit and loss account represents insurance of buildings, plant and machinery already brought into use and utilised for the manufacture of cement and other products the income from which is taken in the profits and loss account.

45. I accept this explanation and therefore reject the Union's claim for these amounts being added back.

46. I may state that in rejecting the claim for adding back of these 10 items claimed by the Federation and in dealing with the other items of the prior charges, I have borne in mind the following observations of the Hon'ble Supreme Court:—

> "....As a general rule, the amount of gross profits thus ascertained is accepted without submitting the statement of the profit and loss account to a close scrutiny, if, however it appears that entries have been made on the debit side deliberately and *mala fide* to reduce the amount of gross profits, it would be open to the Tribunal to examine the question and if it is satisfied that the impugned entries have been made *mala fide*, it may disallow them. ....."
>
> "....It would likewise be open to the parties to claim the exclusion of items either on the credit or on the debit side on the ground that the impugned items are wholly extraneous and entirely unrelated to the trading profits of the year. In considering such a plea the Tribunal must resist the temptations of dissecting the balance sheet too minutely or of attempting to reconstruct it in any manner. It is only in glaring cases where the impugned item may be patently and obviously extraneous that a plea for its exclusion should be entertained...."
>
> "....In such matters the Tribunal must take an overall, practical and commonsense view. Thus it may be stated that as a rule the gross profits appearing at the face of the statement of the profit and loss account should be taken as the basic figure while working out the formula ....."

47. Having ascertained the Gross Profits I must proceed to deal with the first item of prior charge relating to depreciation, for which the Company has claimed the following deductions for the three years under reference, on the basis of notional normal depreciation:—

1956-57	1957-58	1958-59
Rs./lakhs	Rs./lakhs	Rs./lakhs
169·50	185·62	215·61

The Union, on the other hand in its statement of calculations has allowed the following deductions on the basis of notional normal depreciation or depreciation provided (whichever is less).

1956-57	1957-58	1958-59
Rs/lakhs.	Rs./lakhs	Rs./lakhs
156·04	180·24	212·75 (?) (Question mark of the Union).

48. The company has claimed the amounts on the basis that they represent the notional normal depreciation amounts and Shri S. N. Cooper the Financial Controller of the Associated Cement Cos. Ltd., has deposed to the correctness of the amounts claimed as explained in the case of the Surat Electricity Co., Ltd., and others (1957 II LLJ. p. 648).

49. There is no doubt now that the deduction by way of prior charge for depreciation to be allowed is the amount of the notional normal depreciation as explained in the case of the Surat Electricity Co., Ltd. The Hon'ble Supreme Court in the appeal in this very Company's Bonus dispute for 1953-54, after referring to the Labour Appellate Tribunal's decision in the Surat Electricity Co.'s case (1959 ILLJ. at page 664) was pleased to observe as follows:—

> "This decision shows that what the Full Bench intended to treat as depreciation for the purposes of the formula was a notional amount of normal depreciation; in order to avoid any future doubt or confusion, the

judgement in the case has set out the manner in which this notional normal depreciation has to be worked out. Since this decision was pronounced, it is the notional normal depreciation that is deducted from the gross profits in working the formula. It seems to us that the view taken by the Full Bench is wholly consistent with the basic idea of social justice on which the original formula is founded. The relevant provisions of the Income Tax Act allowing further depreciation are based on considerations which have no relevance to the original formula; indeed as the Full Bench has pointed out if the said two items of depreciation (initial depreciation and additional depreciation) (words in brackets mine) are allowed to be deducted from the gross profits, it would, in a majority of cases, defeat the object of the formula itself. We would accordingly hold that the depreciation that should be deducted from the gross profits, should be the notional normal depreciation as explained in the case of the Surat Electricity Company Ltd., and others (Supra) (1957 II LLJ. p. 648)."

50. I may state that in the bonus dispute before Shri Taki Bilgrami for the year 1954-55 both the Company and the Union in their calculations had claimed provision for depreciation of Rs. 116·65 lakhs on the notional normal depreciation basis and the learned Tribunal had allowed provision for it at that rate (Maharashtra Government Gazette, Part I-L, dated 24th August, 1961, page 1995, at page 2058).

51. In this dispute the Company has claimed, for each of the 3 years under reference, provision for depreciation on the basis of the notional normal depreciation and the amount claimed for each year has been deposed to in his evidence by the Company's Financial Controller Shri S. N. Cooper, as being the amounts of the notional normal depreciation. The figures have been supported by certificates from the Company's auditors. Small difference in the auditors certificate of Rs. 1,000 and Rs. 81,000 are the result of the Income-tax Appellate Tribunal having allowed extra amounts of normal depreciation on the items of drains, bridges and fences and they have been explained by Shri Cooper in his evidence.

52. The Union has claimed notional normal depreciation or depreciation provided whichever is less and has mentioned in its statement of calculations for each year an amount lower than that claimed by the Company and proved by it to be the amount of the notional normal depreciation.

53. Shri More's contention is that the higher figure of the notional normal depreciation should be disallowed as the company considered its requirements satisfied by the lower amount for depreciation provided by it, and it should, therefore, be bound by its own decision. The company in reply has submitted that it had been consistently providing depreciation on the original cost basis at income-tax rates in force in 1938 when depreciation was allowed under the Income Tax Act on the straight line basis. The company, however, realised that the depreciation chaged was lower and, therefore, since the profits permitted they took large amounts of Rs. 55·00 lakhs and Rs. 34·00 lakhs to plant reinstatement reserves in 1956-57 and 1957-58 respectively, but in 1958-59 the company owing to inadequacy of funds could not take any amounts to plant reinstatement reserve.

54. There is also substance in Shri Kolah's contention that if there are several systems of providing depreciation, the depreciation charged would vary from year to year, but it would be unfair to penalise the employer by allowing in any year the lowest depreciation according to the various methods of depreciation. It is, therefore, also in the interest of uniformity that the notional normal basis of depreciation should be consistently followed.

55. I, therefore, allow the company's claim in the following amounts of notional normal depreciation claimed by it.

1956-57	1957-58	1958-59
Rs./lakhs.	Rs./lakhs.	Rs./lakhs.
169·50	185·62	215·61

56. The second item of prior charge in the bonus formula is the provision for Income Tax. The company has claimed provision for taxation as per particulars given in its statement "A" and the amounts claimed for each year are:—

1956-57	1957-58	1958-59
Rs./lakhs	Rs./lakhs	Rs./lakhs
141·78	217·66	134·21

Now, the statement "A" gives the following particulars:—

	1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
Profits before taxation	527·33	581·71	562·25
Less Depreciation :			
Allowable in assessment including development rebate	—280·20	—191·71	—264·00
	247·13	390·00	298·25
Tax @ 51·5% in 1956-57 and 1957-58	127·27	200·85	..
Tax @ 45% in 1958-59	..	..	134·21
Wealth Tax	14·51	16·81	..
	141·78	217·66	134·21

The company has stated that it has not claimed for Dividend tax though it had to pay Rs. 5·09 lakhs for 1956-57 and Rs. 3·71 lakhs for 1957-58 on that account because the Bilgrami Award had disallowed the same. I may here state that though on its profits earned by its 2 factories in Pakistan the company, being treated as non-resident company for income-tax purposes, was subject to a higher rate of taxation, Shri Cooper has not claimed on those profits a higher rate than the rate of taxation in India. The Union in its statement of calculations had, at first, allowed the following deductions on this count:—

	1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
Income tax at 7 annas in the rupee on gross profit minus statutory depreciation minus development rebate reserve	180·24	240·64	207·77

57. But, in later amended statements ((Exs. W2, W3 and W4) it claimed a provision of Income-tax for each of the years as follows:—

1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
248·50	319·50	308·40

58. As will be seen the Union is allowing statutory depreciation including development rebate reserve to be deducted from Gross Profits before making provision for income tax as is also done by the company. The Union is evidently claiming a much larger provision than claimed by the company because of the higher amount of gross profits worked out by it.

59. The Hon'ble Supreme Court in its decision in this very company's case for bonus for 1953-54 on the question of the provision for Income Tax had stated that the company should be allowed to claim the benefit of the statutory depreciation as it would be unfair to ignore the concessions allowed to the company under the provisions of section 10(2)(vi) of the Income tax Act. Therefore, in its calculation for income tax the Hon'ble Supreme Court in its Note A (1959 I LLJ at page 682), allowed the amount of statutory depreciation to be deducted from the Total Profits and allowed on the balance provision at the rate of 7 annas in the rupee. It is now well settled by the Hon'ble Supreme Court's judgment in the case of Bengal Kagazkal Mazdoor Union and others v/s Titaghur Paper Mills Co. Ltd., No. 1 and others (1964 II LLJ p. 123), that "it is clear from the Income Tax Act that the development rebate has taken the place of initial depreciation from 1956. Therefore, though the name is changed the development rebate is nothing more than initial depareicdation and in working out the statutory depreciation before arriving at the profits from which Income Tax at the Full Bench Formula has to be deducted. development rebate has to be taken into account."

60. The Union opposes the higher rates of return on income tax claimed by the Company on the ground that the Bonus Formula has provided a return of 7 annas in the rupee. The Company's contention on the other hand is that this rate of 7 annas in the rupee was fixed because that was the rate of income tax in force

when the Bonus Formula was evolved and that it was never intended that the rate of Income Tax in force for the year in question should not be allowed. It has pointed out that the Hon'ble Supreme Court allowed a provision of 7 annas in the rupee by way of Income Tax in the Company's bonus dispute for 1953-54, because that was the rate of income tax then prevailing. If income tax were to be allowed at 7 annas in the rupee the provision required to be made on the amounts would be:—

	1956-1957 Rs. lakhs	1957-1958 Rs. lakhs	1958-1959 Rs. lakhs
	108·12	170·62	130·48 and
net	127·27	200·85	134·21

as claimed by the Company. This is apart from the claim for provision for Wealth Tax, for the years 1956-1957 and 1957-1958, which claim I have considered a little later. The Industrial Tribunals in Bombay in a series of decisions have allowed provision for income tax at the rate at which income tax is payable for the year under dispute [see (1) Award of Shri Taqi Bilgrami in the case of Messrs. Gillanders Arbuthnot and Co., Bombay and their workmen (Maharashtra Government Gazette Part IL dated 25th May 1961 at page 1209), (2) Shri N. R. Meher in the case of Messrs Greaves Cotton and Co. Ltd., Bombay and their workmen (Maharashtra Government Gazette Part IL dated 8th February 1962, at page 578), (3) Award in the case of Bharat Bijlee, Ltd., Bombay (I.C.R. 1963 p. 580) and Award of Shri Meher in the case of J. K. Chemicals Ltd., Thana (Maharashtra Government Gazette Part IL dated 17th September, 1964 at p. 3166)]. For 1956-57 and 1957-58 the rate of income tax applicable was 51.5% and for 1958-59 it was 45% and it is at this rate that the Bombay Tribunals have allowed provision for Income Tax for those years. The Hon'ble Supreme Court provided for income tax at 7 annas in the rupee in the dispute for Bonus 1953-54 because that was the rate leviable for that year and there was no dispute with regard to it. Same was the case in the dispute for Bonus for 1954-55 before Shri Bilgrami. But in other disputes for the subsequent years the provision allowed is at the altered rate of income tax leviable for the year in dispute. I, therefore, allow the Company's claim for provision for Income-Tax at the rate of 51.5% for 1956-1957 and 1957-58 and at 45% for 1958-59 in the amounts claimed by the Compainy as stated above.

60A. The company in its statement "A" to Shri S. N. Cooper's affidavit dated 25th June 1963 has claimed the following provision by way of wealth tax:—

1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs.
14·51	16·81	..

The amount of wealth tax during the years 1956-57 and 1957-58, when it was in force, has been stated by Shri Cooper to be in accordance with the Company's auditors certificate dated 20th June 1963, which he tendered (see evidence at page 3).

61. Shri More has opposed any provision for wealth tax and his contention is that it should not be allowed because it does not form an item of the Full Bench Formula. It has, however, to be remembered as observed by the Hon'ble Supreme Court in the case of the Bombay Gas Company that there was no wealth tax when the Bonus Formula was evolved, and there is no reason why provision for wealth tax should not be allowed on the same ground as Income Tax (Bombay Gas Co. Ltd., *Vs.* Its Workmen 1961 I LLJ p. 508), Brooke Bonds (India) Pvt. Ltd. *Vs.* Their Workmen (Maharashtra Government Gazette dated 22nd December 1960 Part IL p. 3265), see also page 145 of Bonus Indian Law and Practice by G. B. Pai, First Edition 1962). I, therefore, allow the provision for wealth tax as claimed by the Company and as stated above for the year 1956-57 and 1957-58. In the result, I allow provision for Income-tax for 1956-57, 1957-58 and 1958-59 of Rs. 141·78 (including Rs. 14.51 lakhs for wealth tax), Rs. 217.66 lakhs (including Rs. 16.81 lakhs for wealth tax) and Rs. 134.21 lakhs respectively as claimed by the Company.

62. The next item of prior charge claimed by the Company is with regard to return on its paid up capital, for which it has claimed a return of 6% for 1956-57 and 1957-58 and 8% for 1958-59. The particulars are shown in the statement 'B'

annexed to Shri Cooper's affidavit dated 25th June 1964, in which the particulars for the three years under reference are given as follows:—

	1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
Capital Original issue	1271·67	1271·68	1905·86
Capital New issue	307·45 (1-11-1956)	630·71 Fully paid (1-2-1958)	
	1579·12	1902·39	1905·86
Return @ 6% for the years 1956-57 and 1957-58 @ 8% for the years 1958-59 to 1961-62	90·14	104·45	152·47

63. The Union in its statement of bonus calculation has allowed a return of only 4% on old paid up capital and does not allow any return at all on the new issue of capital. It has opposed the return of 8% on paid up capital claimed by the company for 1958-59. Accordingly, the Union has allowed only Rs. 50.86 lakhs for each of the three years under reference as a provision for return on paid up capital.

64. Now, in all the previous adjudications of the company's bonus disputes a return of 6% on the paid up capital has been uniformly allowed. The Hon'ble Supreme Court in its judgment in this very company's bonus appeal for the years 1953-54 (1959 I LLJ. 666), when dealing with the principles governing the rate of return on paid up capital, observed as follows:—

> "The next step in the working of the formula relates to the deduction of an appropriate amount in respect of the return on paid up capital as well as working capital. We have already noticed that the formula provides generally for the payment of interest at 6% per annum on the paid up capital and at 2% on working capital. Subsequent decisions show that the Tribunals do not regard the said rate as inflexible and they have suitably modified them in the light of the relevant circumstances in each case. We think that this is a correct approach and that it is necessary to fix the rates of interest on the two items of paid-up capital and working capital according to the circumstances of each case. In this connection it may be added that ordinarily industrial Tribunal award interest at the rate of 6% per annum on paid up capital."

65. Their Lordships in that case, after noticing the several decisions of Industrial Tribunals and the Labour Appellate Tribunal, in which return for paid up capital was allowed at rates less than 6%, and after considering all the facts and circumstances, in their final calculations allowed a return of 6% on the paid up capital of the company. Shri Taki Bilgrami, the learned Industrial Tribunal, Bombay, who heard the company's dispute for bonus for the year 1954-55, also allowed a return of 6% on the paid up capital of Rs. 1271·68 lakhs amounting to Rs. 76·30 lakhs as was claimed by the company. I may notice that the Union in its statement of calculations filed before Shri Bilgrami had also allowed 6% return on the paid up capital of Rs. 1272 lakhs *i.e.* of Rs. 76·32 lakhs and that in all previous disputes of the company regarding bonus also 6% return was allowed on the paid up capital.

66. In support of its contention that only 4% return should be allowed on the paid-up capital and 2% on reserves employed as working capital, Shri More urged mainly the following three reasons:—

(1) that the financial position of the company was sound;

(2) that it requires a large amount of working capital;

(3) that there is absence of proof as to why a return of more than 4% on paid-up capital and 2% on reserves employed as working capital should be granted.

67. I shall at this stage deal with his contention that 4% return should be allowed on the old paid-up capital and none on the new capital. Shri More has urged that the return on the paid-up capital should be broken up and on the old capital of Rs. 12·72 crores he allows a return of 4% amounting to Rs. 50·86 lakhs

for each of the three years under reference. He has urged that no return at all should be allowed on the new capital during the years 1957-58 and 1958-59 and, if allowed, it should be at a lower rate. In support, he has relied on the award in the case of Ruston and Hornsby Ltd., 1955 I LLJ. p. 73 where a return of 4% was based on the new capital comprised of bonus shares as also on the award in the case of Indian Oxygen and Acetylene Co. Ltd., 1954 II LLJ. page 56 where also a lower return of 5% was allowed on capital considering that in that year a large amount of the reserves was capitalised for the issue of bonus shares. Shri More has argued that on the bonus shares issued by the A.C.C. worth Rs. 2·11 crores, which forms part of the paid-up capital, a return of even lower than 4% should be allowed. It may be noted that this point was urged before the learned Industrial Tribunal, the late Shri S. H. Naik, in the industrial dispute regarding bonus of this very company for the year 1953-54 who after discussing all the case law cited, allowed a return of 6% also on the bonus shares. The Hon'ble Supreme Court in appeal confirmed this and allowed a return of 6% on the paid-up capital of Rs. 1267·59 lakhs which included bonus shares of Rs. 2·11 crores.

68. Shri More has argued that since the company's financial position was stable and sound a return of 4% on the paid up capital would be adequate and he has for that purpose relied upon the decision in the case of Ganesh Flour Mills (1952 I LLJ. p. 524) and Madura Mills Co. Ltd., (1954 II LLJ. p. 596), where also a return of 4% was given. He has also relied upon the decision in the case of the Associated Electric Co. (1957 LAC p. 554), where a return of 4% on bonus shares issued out of profits was allowed. He has also referred to the case of Rohtas Industries Ltd. (1960 II LLJ. at page 52) where a return of 4% was allowed on the paid up capital. He has also relied upon the decision in the case of the Surat Electricity Co. (1957 II LLJ. page 650) where a return of 5% was allowed on the paid-up capital in view of the stability, past history and future potentialities of the firm.

69. I may state that in each of these cases a lower rate than 6% was allowed because of certain special circumstances. In the case of the Ganesh Flour Mills the Bonus shares had formed 91% of the share capital. In the Madura Mills' case the cash paid up capital was only Rs. 59·16 lakhs whilst the bonus shares capital was of Rs. 115.85 lakhs being almost double the cash paid up capital.

70. It is undoubtedly true that in the Indian Hume Pipe's case (1959 II LLJ. p. 662) and in the case of the Assam Chah Karmachari Sangh (1956 I LLJ. p. 58), it was stated that a 6% return on paid-up capital was not an inevitable rule in all cases and that the return on paid-up capital and reserves is variable and can be varied.

71. It must, however, be borne in mind that in the case of this very company a return of 6% on paid-up capital and a return of 4% on reserves used as working capital had been allowed all along. Shri Meher allowed a return at that rate and this was approved by the Labour Appellate Tribunal. Shri Naik allowed this in the industrial dispute regarding bonus for the year 1953-1954 and the same was upheld by the Hon'ble Supreme Court. Shri Taki Bilgrami in his award in the dispute for bonus for the year 1954-55 also allowed a return of 6% on the full paid-up capital amount of Rs. 12·71 crores as stated earlier. I am of the opinion that the company is justified in its contention that no change of circumstances has been established to justify a lesser rate of return on the paid-up capital. The company has stated that, if anything, the amount of net profits earned by this company from the year ended 31st July 1955 to the year ended 31st July 1959 had shown a decline. It would thus appear that at least till 1958-59 despite increases in production and despite increase in capital the net profits of the company appear to have declined.

72. With regard to the higher return at the rate of 8% claimed by the company for the year 1958-59 the same is based on the reasoning adopted by the learned Industrial Tribunal Shri Meher in the case of (1) Ruston and Hornsby Ltd (Maharashtra Government Gazette, Part I-L dated 22nd February 1962 page 930 at page 937), and which he followed in the cases of (2) the Oriental Metal Pressing Works (Maharashtra Government Gazette, Part I L dated 21st February 1963) and in the case of Greaves Cotton and Crompton Parkinson Ltd. (Maharashtra Government Gazette Part I-L dated 22nd November 1962 at p. 4582). The company has urged that the claim for 8% return is justified because previously the rate of income-tax and corporation tax was 51·5% plus Wealth Tax whilst in 1958-59 the rate of income-tax and corporation tax was 45% and there was no wealth tax. But the grossing up benefit which the shareholders were receiving has been withdrawn. This was the reason why Shri Meher allowed a higher return of 8% on the paid-up capital for the year 1958-59. Shri Cooper has explained that the return at the rate of 8% without grossing up works out to 5·6% nett instead of 6% nett normally

allowed by the Tribunals. I agree with this reasoning and would therefore, allow a return of 8% claimed by the company on the paid-up capital for the year 1958-59.

73. I may say that even if I were to allow a return of only 6% on the paid up capital for the year 1958-59 also it would not result in any such higher residuary surplus before provision for rehabilitation to justify payment of any additional bonus than what the company has already paid.

74. A word is necessary in explanation as to the new paid-up capital referred to in statement "B" filed by the company. It appears that the paid-up capital of the company at the commencement of its accounting year 1956-57 was Rs. 12.72 crores (Rs. 12,71,80,000). It was increased during the year by Rs. 3.07 crores (Rs. 3,07,44,575) as shown at page 18 of the printed and audited accounts of the company for that year. The equity shares for the increased capital were of Rs. 100/- each, but only Rs. 50/- was paid up by 1st November 1956. Therefore, the additional capital was available to the company and used by it for about nine months from 1st November 1956 to 31st July 1957, and the return has been claimed only for that period. Shri Cooper has further explained that the new issue was fully paid as from 1st February 1958 as stated in the statement annexure "B". Therefore, in computing the return he has taken 6% return on an amount of Rs. 15.79 crores for the whole year and he has further computed an additional return at 6% on the balance of the new capital amounting to Rs. 3.23 crores for a period of six months from 1st February 1958, and that for the accounting year 1958-59 he has claimed a return of 8% on the total capital of Rs. 19.06 crores.

75. I am satisfied that the company's claim for a return of 6% on its paid-up capital as shown in its statement annexure "B" for the years 1956-1957 and 1957-1958 and for a return of 8% on the total capital of Rs. 1905.86 lakhs is justified. I, therefore, allow the claim for return on the paid-up capital of Rs. 90.14 lakhs, Rs. 104.45 lakhs and Rs. 152.47 lakhs claimed by the company for the years 1956-57, 1957-58 and 1958-59 respectively.

76. I may state that in allowing the rates of return which I have allowed on the paid up capital and the reserve employed as working capital I have borne in mind the wise words of the Full Bench in the Millowners' Association, Bombay *vs.* Rashtriya Mill Mazdoor Sangh (1950 LLJ p. 1247 at page 1258) where it was observed that one of the means for achieving industrial peace which is essential for the development and expansion of the industry is, "an investing public who would be attracted to the industry by a steady, progressive return on capital which the industry may be able to offer." In the case of the Indian Oxygen Co. Ltd. (1954 II LLJ p. 56) a Bench of the Labour Appellate Tribunal observed:—

> "For the sake of the workmen as much as for that of the employers it is desirable that the business should continue, and this Tribunal has commended firms which have ploughed back their profits in their concerns. The ploughing back of profits will be discouraged if the shareholders are not assured of a fair return."

77. The next item of prior charge to be considered is the company's claim for return on Reserves employed as Working Capital. The company's statement 'C' to Shri S. N. Cooper's affidavit dated 4th May 1963, gives the following particulars:—

	1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
Premium on Shares	61·54	126·20	126·89
Capital Reserve	84·58	84·58	84·58
Reserve Fund	200·00	227·00	21·50
Plant Reinstatement Reserve	345·00	352·00	323·00
Development Reserve	52·00	21·00	95·16
Investment Depreciation Reserve	16·45	16·36	6·33
Reserve for Gratuities Contingencies	80·00	80 00	80·00
Reserve for Taxation	147·73	185·25	165·75
Deferred Taxation Reserve	202·29	224·91	180·06
	1,189·59	1,317 30	1,274·27
Total Reserves at the beginning and end of the year	2,319·12	2,506·89	2,591·57
Average	1,159 56	1,253 44	1,295·78
Return at 8%	46·38	50·14	51·83

78. Shri Copper in his evidence has stated that in determining the amount of reserves employed as working capital during each of these years what he had done is to take the average of the reserves at the beginning of the accounting year and at the end of the accounting year, which was the method adopted by the learned Industrial Tribunal Shri Taki Bilgrami, in his award in the dispute for bonus for the company's accounting year 1954-55 (see para 25 of Shri Bilgrami's Award dated 28th July 1961). In proof of his statement that the amounts shown in statement 'C' were actually used as Working Capital during each of these accounting years he has submitted a statement showing the average of total assets as at the beginning and at the end of each year 1954-55 to 1958-59 after deduction of liabilities paid up/borrowed capital and showing the reserves used in business (Ex. E-5). He has stated that for the accounting year 1956-57, 1957-58 and 1958-59 the average of the reserves utilised as working capital were in fact Rs. 1,162·33, Rs. 1,255·73 and Rs. 1,297·24 lakhs respectively as against the figure of Rs. 1,159·56, Rs. 1,253·44 and Rs. 1,295·78 lakhs respectively as shown in his statement 'C' for that year. He has stated that this proves that the reserves used as working capital were only a part of the actual working capital of the company. He has claimed a return of 4 per cent on the Reserves utilised as working capital on the ground that that is the normal rate of return and because the Hon'ble Supreme Court had allowed that rate in this company's bonus dispute for 1953-54.

79. The Union in its statement of calculation (*supra*) has stated that only a return of 2 per cent should be allowed on the working capital. Its further contention is that reserves were not at all employed as working capital during any of the 3 years under reference, and, therefore, it allows no provision whatsoever on this item of prior charge, in the statement of Bonus Calculations filed by it.

In my opinion the Union's claim that only 2 per cent return should be allowed on reserves employed as working capital during the year is unjustified. As I have pointed out above a return of 4 per cent has been allowed by all Industrial Tribunals in all previous disputes of this Company and by the Supreme Court in this Company's dispute for bonus for the year 1953-54. (1959 II L.L.J. of P. 643) and no change of circumstance has been urged and proved for a lower rate of return. I, therefore, hold that the Company's claim for a return of 4 per cent on the amount of reserves established as having been utilised as working capital during the year would be justified.

80. I, therefore, now proceed to discuss what is the amount of reserves utilised as working capital during each of the three years under reference.

81. Shri More, the learned Advocate for the Union referring to the proof necessary for establishing uses of reserves as working capital has sought to rely upon the decisions of the Hon'ble Supreme Court in the case of Textile Machinery Corporation Limited *Vs.* Its Workmen (1962 II LLJ page 34) and Cannanore Spinning and Weaving Company Ltd. *Vs.* Its Workers' Unions (1960 II LLJ of Page 43). In the first of these two cases the Hon'ble Supreme Court held that "before any employer can claim any return on liquid reserves by way of interest, he must lead evidence to show that the reserves in question have been used as working capital during the relevant period". In that case what had happened was that a statement was made on affidavit as evidence of the fact that the reserves in question had in fact been used as working capital. What the statement purported to do was merely to collate the relevant figures and set them out as deduced from the balance sheet, and nothing more. Their Lordships, therefore held that there was no proof that in fact the reserves had been utilised as working capital. In the second case of the Cannanore Spinning & Weaving Co. Ltd. what had happened was that it was urged on behalf of the employers that an analysis of the balance sheet would clearly establish the fact that the amounts claimed to have been worked as working capital was in fact so used. His Lordship Das Gupta J. in delivering the judgement of the Bench observed:—

> "it is unnecessary for us to consider in this case whether an analysis of the statement in the balance sheet would establish this fact, for before such analysis can be usefully undertaken it is necessary for the employer to establish that the statements in the balance sheet are in fact correct. In the absence of any evidence to show that the statements in the balance sheet are true, it is not possible for the Tribunal nor is it possible for us to presume the correctness of such statements. No such evidence has been admitted to be given in this case. The conclusion of the Tribunal that no part of the reserves has been shown to have been actually used as working capital during the relevant period is therefore unassallable."

82. But in the instant case before me, not only have the amounts of reserves claimed to have been utilised as working capital been stated to have been so utilised in the affidavit filed by the Financial Controller of the Company Shri Cooper, but he has given evidence in support of all the various items of reserves which he claims were utilised as working capital. Therefore, the facts of this case are different from the facts of the case of Textile Machinery Corporation Ltd. and Cannanore Spinning & Weaving Company Ltd. relied upon by Shri S. More, inasmuch as there is not only an affidavit in support, but also the oral evidence in support of the Financial Controller of the Company who has been subjected to along and searching cross-examination, and the record of whose evidence covers 50 typed sheets.

83. The Company, has relied upon the judgement of the Supreme Court in the case of Indian Hume Pipe Ltd. *Vs.* Its Workmen (1959 LLLLJ page 362) and it has contended that on a true reading of the balance sheet it is proved that the various amounts claimed by the Company were reserves used as working capital. Shri More has argued that in two subsequent decisions of the Hon'ble Supreme Court namely Khandesh Spinning & Weaving Mills Limited case (1960 I LLJ page 541) and in the case of Petlad Turkey Red Dye Works Company Limited and Dyes and Chemicals Workers' Union (1960 I LLJ P. 549) the Hon'ble Supreme Court had held that the statements in a Company's balance sheet by themselves could not establish that any particular amount were used as reserves. In that case their Lordships in referring to their judgement in the Khandesh Spinning & Weaving Mills Limited (*supra*) observed:—

> "In that case we also consider to an observation in the Indian Hume Pipe Company's Limited *Vs.* Their Workmen (1959 LLLLJ page 357), which was relied upon for an argument that the balance sheet was good evidence to prove that amounts were actually used as working capital. As was pointed out in Khandesh Spinning & Weaving Company Limited's case (*supra*), this observation was not intended to lay down the law that a balance sheet by itself was good evidence to prove any fact as regards the actual utilisation of reserves as working capital. The observation relied on as a sentence at page 362. If it had been intended to state as a matter of law that the balance sheet itself was good evidence to prove the fact of utilisation of a portion of the reserve a working capital, it would have been unnecessary to add such a sentence—
>
> "Moreover no objection was urged in this behalf, nor was any finding to the contrary recorded by the Tribunal." "

Their Lordships then observed that the question as regards the sufficiency of the balance sheet itself to prove the facts of utilisation of any reserves as working capital was also considered by them in Trichi Mills Ltd. *Vs.* National Cotton Textile Mills Workers' Union (Civil Appeal 309 of 1957) and it was held that the balance sheet does not by itself prove any such fact and that the law requires that such an important fact as the utilisation of a portion of the reserves as working capital has to be proved by the employer by evidence given by affidavit or otherwise and after given opportunity to the workmen to contest the correctness of such statement by cross-examination.

84. I may say that in this case this latter test has been applied by the Company inasmuch as not only has the claim made by the Company for return on reserves employed as Working Capital been supported by the affidavit of Shri Cooper, but he has given oral evidence in support thereof and produced documents and records in support and he has been searchingly cross-examined by the learned Advocate for the Union. In short, the Company has not only relied upon the statements in its balance sheets to prove that the reserves were utilised as working capital during the years under reference but has also led oral evidence of the Company's Finance Controller, in support of the various items of reserves claimed to have been utilised as working capital during the period. Shri Cooper gave detailed particulars tendered statements and records called for by the Union and his cross-examination continued for several days and has covered 50 typed pages.

85. Before I proceed to deal with the various items of reserves claimed to have been employed as working capital as stated in statement 'C' to Shri Cooper's affidavit dated 25th June 1963. it is necessary to notice another argument urged by Shri More, the learned Advocate for the Union. Shri More has urged that as the figures mentioned in statement 'C' are different from the figures mentioned in a subsequent statement (Ex. E-11) filed by Shri Cooper (average figures in statement 'C' being Rs. 1.159·12 lakhs for 1956-57, Rs. 1,253·44 lakhs for 1957-58 and Rs. 1,295·78 lakhs for 1958-59 as against the figures of Rs. 1,114·78

lakhs, Rs. 1,188·31 lakhs and Rs. 956·08 lakhs as on 31st July 1957, 31st August 1958 and 31st July 1959 respectively) neither of the two statements should be accepted and the Company should not be allowed any return at all on the court of reserves utilised as working capital or if allowed it should be only on the amounts of the difference in these figures for each of the years. In support he has sought to rely upon the decisions of the Hon'ble Supreme Court in the case of Aluminium Corporation of India Ltd., and their Workmen (1963 II LLJ page 629). In that case the Company claimed all prior charges under the head 'return on reserves used as working capital', and what the Company had claimed was, however, difficult to understand. The Company had given different figures in different statements. Statements 1, 3 and 5 showed the reserves employed in business as Rs. 1,11,74,162/- whilst in statements 2, 4 and 6 the amount was shown as Rs. 1,99,56,712/-. The difference was due to the fact that while in the former statement the depreciation reserves was shown as Rs. 88 lakhs, the corresponding figures in the latter statements was more than double of this, being Rs. 1,73,82,556/-. On these facts their Lordships in refusing to accept either of the two sets of figures observed as follows:—

> "The very fact that such widely different estimates have been given is some justification for refusing to accept any of these as correct. Indeed, the way the company has approached the calculations of reserves used as working capital makes one think that those responsible for these calculations did not treat the matter seriously at all and felt that by putting arbitrary figures under this head they could play havoc with the Full Bench formula. This deserves strong condemnation."

In that case it was then urged on behalf of the employer Company that, "an easy and safe way of ascertaining the correct figure under this head is by deducting the current liabilities of the company in the balance sheet from the current assets as shown therein." Their Lordships on this point observed "there is undoubtedly support in standard books on accountancy for the proposition that the excess of the readily realizable, liquid or current assets of a concern over the current liabilities is the proper measure of the Working Capital (See Cropper's Higher Book Keeping and Accounts, 7th Edn. p. 301, and Pickles on Accountancy, 2nd Edn., p. 1325)." Their Lordships however further went on to observe as follows:—

> "There are, however, two difficulties in the way of accepting Mr. Sastri's contention. The first is that the mere statements in the balance sheet as regards current assets and current liabilities cannot be taken as sacrosanct. As has been emphasised in more than one case by this Court, the correctness of the figures as shown in the balance sheet itself is to be established by proper evidence in Court by those responsible for preparing the balance sheet or other competent witnesses [Petlad Turkey Dye Works *Vs.* Dyes and Chemical Workers' Union (1960—I LLJ p. 548)] and Khandesh Spinning and Weaving Mills case (1960—I LLJ 541). This was recently emphasised again in Bengal Kagazkar Mazdoor Union Vs. Titagarh Paper Mills Company Ltd. (1963—LL LLJ. p. 358)."

> "The second difficulty is that the task here is not to ascertain the total working capital of the concern, but to find out what portion of the reserves has been used as working capital. It may often happen that the whole of the working capital is provided from what remained of the subscribed capital after the acquisition of the fixed assets. There may be other cases where a portion of the working capital is provided from the subscribed capital and the remainder is met from the reserves. There appears to be a tendency on the part of some employers to show the entire amount of reserves available for use as working capital as the actual amount used for that purpose. This is obviously wrong."

> "It would be improper and indeed impossible in most cases to come to a correct conclusion on these matters by scrutiny of the balance sheet itself. Whenever a company claims deductions from the gross profits, under the head 'return on reserves used as working capital', as prior charges, for ascertaining the available surplus under the Full Bench formula, it is necessary and proper that the accountant or other competent officers of the company should come into the witness-box and assist the tribunals in coming to a satisfactory conclusion on the question."

86. In the instant case what has happened is that the statement 'C' of Shri Cooper's affidavit dated 25th June 1963 shows the average reserves for each year. This statement 'C' has been prepared on the basis accepted by the learned Tribunal Shri Bilgrami in his Award in the dispute for bonus for 1954-55. Later during cross-examination, when the Company's witness Shri S. N. Cooper, its Financial Controller, was asked specific questions about the utilisation of reserves as working capital, he prepared the statement Ex. E-11, which shows the reserves at the end of the year which were utilised as working capital. However Ex. E-11 at page 2 shows that the working assets have throughout been much larger than the total resources shown on the face of the balance sheet. The Company has contended that it would not be incorrect to allow a return on all the reserves according to the practices adopted by Shri Bilgrami. In any case, according to Shri Cooper the reserves appearing as reserves in Exhibit E-11 which were used as working capital must be taken into account in allowing a return on reserves used as working capital. What Shri Cooper did was to give a break up of the figures of reserves claimed in statement 'C' to his affidavit dated 25th June 1963 and Exhibits E-10 and E-11 contained the figures of such break up. The total amounts in the two exhibits E-10 and E-11 being the figures shown in statement 'C'. Therefore, in the peculiar circumstances of this case, it may not be said that the differences shown in statement 'C' and Exhibit E-11 are on the same analogy as different amounts of working capital stated in the case of Aluminium Corporation of India Limited and their Workmen (1962 II LLJ page 629).

87. The case of the Bengal Kagazkal Mazdoor Union *Vs.* Titagarh Paper Mills Company Limited, and others (II LLJ 1963 p. 358) relied upon by the Union can also have no anology because what happened in that case was that two sets of figures for working capital for each year were presented before the Tribunal and the Company asked the Tribunal to accept the lower figure which the Tribunal did. There was no positive evidence and their Lordships in remanding the matter to the lower Tribunal to ascertain the exact figure of the reserves employed as working capital observed as follows:—

> "We must say that it looks odd that the respondent should have produced two figures for working capital for each year. We should have expected more positive evidence on the point which would have shown one figure, for reserves actually used as working capital could only be represented by one figure. Though, therefore, the accountant did swear that the amount was used as working capital and his oath was apparently with respect to both figures, the respondent in the end was content to take the lower figure. This, in our opinion, is not the right way of proving what reserves were actually used as working capital during the year and we should expect a firm figure to be given by the employers for this purpose. But there was no effective cross-examination on the point by the appellants, we would not disallow interest on working capital altogether. As we are remanding the matter we expect proper evidence to be given by the respondent in this connexion."

88. In the instant case, circumstances are different, inasmuch as stated above and explanation for the differences of the figure in the statement 'C' and the statement Exhibit E-11 is due to the fact that exhibit E-11 along with Exhibit E-10 gives a break up of the figures shown in statement 'C' and the total of the figures in exhibits E-10 and E-11 equal the total of the figures shown in statement 'C'. Thus here exhibits E-10 and E-11 are only break up the statements in respect of the figures in Statement 'C'.

89. I, therefore, now proceed to deal with the various items claimed by the Company as constituting the reserves utilised as working capital during each of the three years and the first item is of amounts of premium on shares in respect of which the following claims are made:—

1956-1957	1957-1958	1958-1959
Rs/lakhs	Rs/lakhs	Rs/lakhs
61·54	126·20	126·89

Shri Cooper was questioned at some length on this item of claim and his evidence on this subject is at pages 17 to 20 of the record of his evidence. He has explained that the entry at page 18 of the 'Annual Report for 1956-57' under the heading

amount received against the issue of shares' contained an entry for	Rs. 1,75,240
and below that there was an entry for premium on shares	Rs. 61,57,970
less due on shares on which calls are in arrears.	Rs. 3,688
	Rs. 61,54,282

Shri Cooper has explained that this amount represents amount paid by the shareholders. He further explained that when shares are issued a date is fixed by which the amount per share—in this case Rs. 50/- is to be paid to the Company. This date was indicated to the shareholders as 1st November 1956. Some shareholders paid before that date. The majority paid before 1st November 1956. Some delayed and penal interest was charged by the Company and the interest so received is accounted in the profit and loss account. With regard to the capital on new shares received in time amounting to Rs. 307·45 lakhs, shares were allotted. With regard to the item of Rs. 61·54 lakhs, Shri Cooper explained that the same was payable to the share capital account on 1st November 1956 and not on 1st August 1956. He admitted that the item of premium on shares appeared under the heading share capital in the balance sheet and not under reserves and surplus, but explained that this was so because under the Companies Act, as in force at that time, the premium on shares was to be shown as part of the capital. But under the amended Companies Act, it is to be shown under the heading 'Reserves and Surplus'. He stated that the inclusion of premium on shares under the heading 'Share Capital' was correct. However, according to the practices followed by the Industrial Tribunals, in this Company's previous bonus disputes which was accepted by the Hon'ble Supreme Court, he had included the item as an item of reserves. He admitted in cross-examination that before Shri Meher in the dispute for bonus for 1951-1952, the Company had claimed that the amount of premium on shares should be treated as part of paid up capital for the reason that it was received from the shareholders as part of new capital. But Shri Meher in his award in that dispute had included the amount of premium on shares as part of reserves. He explained that in the subsequent dispute for bonus for 1953-54, before the late Shri S. H. Naik, the Company had claimed (Ex. 'C' 43 in that dispute) a sum of Rs. 5,000 only, appearing in the premium on shares account as reserves. Shri Cooper explained that this was done as the major portion of the premium received from the first new issue of shares had already been capitalised by issue of bonus shares. This bonus shares being part of the paid up capital were allowed the same return by Shri Naik as for paid up capital. Shri Naik had allowed the provision of Rs. 5,000/- being premium on shares to be treated as reserves. Shri Copper stated that before Shri Bilgrami, in the bonus dispute for 1954-1955, the workers had argued that no return on premium on shares should be allowed on the plea that the premium was in the nature of a gift. He explained that in the balance sheet of the Company as of 31st July 1961, the premium on shares appeared under the heading of 'Reserves and Surplus' because of the amendment to the Companies Act made sometime in December 1960. He explained that though the amendment was only in respect of the standard form of balance-sheets, it had nevertheless to be translated in presenting the balance-sheet. Shri Cooper stated that the Company had fully complied with the provisions of Section 78 of the Companies Act as also with the requirements of the forms of the balance-sheet. Mr. Cooper made a definite statement that the amount of premium on shares issued on 1956 and received in cash from the shareholders had been utilised in the business of the Company and that his answer was the same with regard to the accounting years 1957-58 and 1958-59 subject to the qualifications that the premium was received in two instalments, the second instalment of which was not received in 1956-57 but was received in 1957-58. He stated that the statement 'B' to his affidavit dated 25th June 1963, mentions 1st February 1958 as the date on which the second instalment of premium on shares was received by the Company. He has further explained that in statement 'C' to his affidavit dated 25th June 1963, he had shown the figure of Rs. 61·54 lakhs under the column for the year 1956-1957. This date indicates that the premium on shares appeared at that figure in the balance sheet as of 31st July 1957. He explained that since the figure of Rs. 61·54 lakhs of share premium account appears only in 1956-1957 and does not appear in 1955-1956 column except to the extent of Rs. 5,000/-, the result in averaging would mean that the sum of Rs. 61·54 lakhs gets reduced by half and it is, therefore, that the return on reserves had been claimed for six months. Shri Cooper had admitted that the amount of premium on shares was used not as working capital but for expansion and that is why it has found a place in Ex. E-10 and not in Ex. E-11. The claim for a return on the amounts of premium on shares is, in my opinion, justified. Technically it may be more correct to say that the premium on shares should be treated as part of the paid up capital and get a higher

return. But it has in all previous disputes been treated as forming part of the reserves and surplus account and has, therefore, been given a return of 4 per cent. The Labour Appellate Tribunal in its decision in appeal for bonus for the year 1951-52 in para 12 of its decision observed as follows in allowing a return of 4 per cent on the premium on shares:—

> "We do not agree that the adjudication was wrong in allowing 4 per cent instead of 6 per cent on these premium of 175 lacs. The claim for bonus is for 1951-52 and at that time the claim of 175 lacs although utilised for capital expenditure was nevertheless not part of the capital of the Company."

The same position holds for each of three years in respects of the amounts of premium on shares for each of these years. I am satisfied from what has been urged on behalf of the Company that, the Company is entitled to a return of 4 per cent on the amount of premium of shares as claimed by it for each of the years under reference, though utilised for capital expenditure.

Capital Reserves

90. The Company has next claimed a return of four per cent on the amount of Rs. 84,57,573·00 (Rs. 84·58 lakhs) as capital reserves employed as working capital by each of the year 1956-1957, 1957-1958 and 1958-1959. Shri More has opposed this on the ground that if all the capital reserves had been used as working capital in each of the years, the amount would not have remained constant. He has in support of this relied upon the decision of the Hon'ble Supreme Court in the case of Bengal Kagazkal Mazdoor Union *Vs.* Titagar Paper Mills Limited (1963 II LLJ p. 361 at p. 362) where their Lordships in dealing with the return on investments, observed:—

> "For example where investments at the beginning of the particular year were of a particular account and the same investments appeared at the end of the year without any change, it cannot be said that the amount invested had been used as working capital."

But in the case cited the question was of utilisation of investments as working capital and it had no reference to items of reserves. In fact, later in the same case their Lordships observed that the question whether the investments have been actually used as working capital is a question of fact; whether they have been actually used as working capital will have to be shown by evidence, oral and documentary, in support thereof.

91. Shri Kolah, the learned Counsel for the Company has argued that capital reserves are reserves in the same sense as paid up capital. The total resources appear on the left hand side of the balance sheet and the utilisation of the reserves appears on the right hand side. The utilisation may be in fixed assets or in working assets. However, just because there is no change in the figure of capital reserves, it cannot be said that it was not utilised as working capital. The Company has produced a statement Exhibit E-11 that the Capital Reserves had in fact been utilised in the working assets. It has argued that though the capital reserves remained at the same figure, its utilisation *viz.* in stores, raw materials etc. would have changed. It was explained at the hearing that the capital reserves represents the reserves of the Patiala Cement Company Limited which merged with the Associated Cement Companies Ltd. from 1st April 1954 and since Associated Cement Companies held 96 per cent of the shares Patiala Cement Companies reserves on merger appeared in the books of the Associated Cement Companies Ltd., and that the reserves have remained the same because there has been no addition to it nor any withdrawal.

92. It is thus seen that there is evidence to show the utilisation of the capital reserves as working capital and the anology of investments taken from the Bengal Kagazkal's case (1963 II LLJ. p. 361) cannot apply. I, therefore, allow a return of 4 per cent for each of the three years on the sum of Rs. 84·58 lakhs, as claimed by the Company.

General Reserve

The Company has claimed a return of 4 per cent on the following amounts as Reserve/Fund:—

1956-1957	1957-1958	1958-1959
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs
200·00	227·00	212·50

It has further explained that in 1956-1957 and 1957-1958 no amounts were drawn from the general reserve for paying part of the dividends, but in 1958-1959 an amount of Rs. 79 lakhs was withdrawn from the general reserves to meet the dividend requirements (see page 5 of the Annual Report 1958-1959—Balance Sheet page 20). Shri Cooper, therefore, clarified that in his statement of reserves utilized as working capital (Ex. E-11) he had not included this amount.

93. There is little doubt now that General Reserves are allowed to be treated as working capital (Shri G. B. Pai's book on Bonus—Indian Law—Practice by G. B. Pai—page 186). Here, there is both oral and documentary evidence of the utilisation of the General Reserves as working capital and the amount of Rs. 79 lakhs utilized to pay dividends during 1958-1958, has not been included by Shri Cooper in the amount of Rs. 212:50 lakhs, which he claimed was used as working capital for the year 1958-1959.

94. I, therefore, allow a return of 4 per cent on the amount of Reserve Fund stated above for each of the years 1956-1957, 1957-1958 and 1958-1959.

Plant Re-instatement Reserve

95. The Company has claimed 4 per cent return on the following amounts of Plant Re-instatement Reserve, which it claims it had utilised as working capital during each of the three years under reference:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
345·00	352·00	323·00

These amounts have been clearly shown in the statement Annexure 'C' to Shri Cooper's affidavit.

96. Shri Cooper was questioned with regard to an item of Rs. 55,00,000 (Rs. 55 lakhs) appearing at page 18 of the Company's Balance Sheet as at 31st July 1957, which is described as an amount set aside from the profits of the year for reserve for plant re-instatement and he stated that as the balance sheet is prepared as of the last date of the accounting year, the transfer from profits after the same are ascertained at the end of the year is an addition to the reserve account in the books at the end of the year of profits earned during the year. With regard to an item of Rs. 105 lakhs relating to amount transferred to general reserves (also appearing at page 18), he stated that it was transferred at the end of the year out of the balance in the reserve for plant re-instatement account of Rs. 3·95 crores as of 1st August 1956, which was the beginning of the accounting year 1956. Shri Cooper further stated that his statement was supported by the statement in that Report which stated, "a sum of Rs. 105 lakhs has been transferred from Reserve for Plant Re-instatement to General Reserve being approximately the depreciation so far charged to revenue upon capital assets represented by this revenue". I accept Shri Cooper's further statement that this amount of Rs. 105 lakhs represented a transfer from one reserve to another and not the transfer of a capital asset from the Plant Re-instatement reserve to the General Reserve. Shri Cooper further stated:—

> "The funds represented by the Plant Re-instatement reserve are ultimately (underlining mine) utilised to finance capital expenditure on Plant, Machinery, Building etc."

Shri More, the learned Advocate for the Union has argued that since these reserves are to be utilized to finance capital expenditure on plant, machinery, building etc., they should not be allowed any return. But as rightly contended by Shri Kolah, till these amounts are ultimately utilised to finance capital expenditure, on plant, Machinery, building etc. there is no bar to their utilisation as working capital till such time as capital assets are purchased and come into existence. Shri Cooper in his evidence at page 48 has further stated that the working or current assets are to be treated as such, until they are actually utilised in fixed capital expenditure when working assets would stand diminished and the fixed capital expenditure would increase.

97. Shri More, the learned Advocate for the Union, has drawn attention to the fact that in his affidavit dated 4th May 1963, in respect of the year 1958-1959, Shri Cooper had stated that Rs. 323 lakhs total amount of Plant Rehabilitation Reserve had been utilised as working capital, but that in his subsequent affidavit of November 1963, Shri Cooper had stated that this was not the total amount used for working capital, but only Rs. 225·05 lakhs were so used and the balance of Rs. 97·95 lakhs was used for capital expenditure. To this Shri Cooper has

invited attention to the heading of his statement I to his affidavit dated 4th May 1963, which states that the statement was based on the calculations made by Shri Bilgrami, used in the business and not as working capital and that the balance of Rs. 97·95 lakhs was shown in his statement Ex. E-10 which is in respect of reserves used as fixed capital and that in his statement Ex. E-11 he had shown under resources the sum of Rs. 225·05 lakhs under the head of Reserve for Plant Rehabilitation (part) as at 31st July 1959. I accept this explanation of Shri Cooper and, therefore, allow a return of 4 per cent on the following amounts of Plant Reinstatement Reserve, as having been used as working capital:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
345·00	352·00	323·00

Development Reserve

98. The Company has claimed a return of 4 per cent on the following amounts of Development Reserve:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
52·00	21·00	95·16

Shri More has argued that this reserve is of the Company's making and he has drawn distinction between Development Reserve and Development Reserve Rebate, which is created under Section 10 of the Income Tax Act and which enables the Company to get relief from Income Tax. He has drawn attention to the fact that at page 20 of the Balance Sheet of the Company as at 31st July, 1957, the amount of Rs. 52·00 lakhs was shown as of Development Reserve and that the entire amount of Rs. 52·00 lakhs had been transferred to deferred Taxation Reserve and that in that very year the Development Rebate Reserve was created under the Income Tax Act. He has, therefore urged that the figures of Rs. 21·00 lakhs in 1957-1958 and Rs. 95·16 lakhs for 1958-1959 should be treated as figures of Development Rebate Reserve and not Development Reserve.

99. Shri Cooper in his evidence at page 6 has stated that according to the Income Tax provisions, which are mandatory, every Company has to set aside out of profits a sum equivalent to 75 per cent of the development rebate allowed to the Company; that the statutory requirement was introduced by the Finance Act of 1958, applicable from 1st January, 1958. He further stated:—

> "I say that if I do not set aside profits to a statutary development rebate reserve and use the same for capital expenditure I shall take the benefit of tax on development rebate. This statutary reserve is to be utilised only for capital expenditure and it cannot be used for distributing either dividends or bonus."

100. Now, this is the part of Shri Cooper's evidence on which Shri More, the learned Advocate for the Union, has relied and his argument is that as the statutary development rebate amount has to be utilised only for capital purposes, the Company cannot claim a return on it as reserves utilised as working capital.

101. As regards the amount of Rs. 52 lakhs, Shri Cooper's statement Ex. E. 10 shows that Rs. 16·92 lakhs thereof formed part of the resources from which capital expenditure was financed and Rs. 35 lakhs formed part of the reserves from which working assets were financed (see statement Ex. E-11).

102. Shri Cooper further stated in reply at the hearing that the provision in law was that the Development Rebate Reserve should be utilised in a period of 8 years and he stated that part of it was utilised as working capital and part as Development Rebate Reserve. The mere fact that the amounts of Development Rebate Reserve have to utilised as capital expenditure, does not mean that till they are so utilised they cannot be used as working capital. The only prohibition is that this amount should not be used for distribution either as dividend or bonus and it is not shown that they were utilised as such. I, therefore, allow this claim.

Investment Depreciation Reserve

103. The Company has claimed 4 per cent return on the following amounts under this head, on the plea that it was used as working capital:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
16·45	16·36	6·33

This is a reserve for providing against depreciation in investments. I am satisfied from Shri Cooper's evidence and the statements filed by the Company that these amounts of reserve were used as working capital and I allow a return of 4 per cent therein. I may say that if I were not to allow this claim, it would not make any material difference in the final analysis of the residuary surplus.

Reserve for Gratuities/Contingencies

104. The Company has claimed 4 per cent return on the following amounts under this head:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
80·00	80·00	80·00

Shri More has opposed this claim on the same ground as he had urged in opposing the demand for a return on capital reserve, viz. that as the figures of these reserve has remained constant during each of these three years. There is no indication that even a part of it was utilised as working capital and there was no transaction with regard to any part of this amount of Rs. 80 lakhs. Shri Cooper for the Company, has in his evidence explained that this amount had remained unchanged as gratuity paid during the year was paid out of the years profits and therefore, the amount of Reserves for Gratuity and contingencies had remained constant. He has referred to page 24 of the Balance Sheet as at 31st July, 1957, which shows by a note appearing thereon that the liability for gratuity was Rs. 97·37 lakhs as against the provision for gratuity of Rs. 80 lakhs and therefore the actual amount of gratuity paid was charged to the Profit and Loss Account. From this it does appear that the amount of Gratuity Reserve for 1956-57 and contingencies for the next two years was utilised though remaining at a constant figure of Rs. 80 lakhs during each of three years. I would, therefore, allow a return of 4 per cent on Rs. 80 lakhs for each of the three years under reference.

Reserve for Taxation

105. The Company has claimed a return of 4 per cent for the following amounts which it claims were reserves for taxation used as working capital:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
147·73	185·25	165·75

106. Shri More has opposed this claim and has pointed out that in the Balance Sheet of the Company as at 31st July, 1957, the amount of Rs. 147·73 appears as "*Provision for Taxation*" on the liabilities side at page 22 of the Annual Report for 1956-1957. He has argued that this is therefore not an item of Reserve and that this was also proved by the fact that the item appears under the heading of "Current Liability—Provision and Proposed Dividends". He has in support relied upon the decision of the Labour Appellate Tribunal in the case of General Electric Company of India Ltd. and their Workers (1956 II LLJ p. 113) where it was observed:—

> "The amount shown as liabilities and provisions in the balance sheet of the year in question could not be, by any stretch of imagination considered reserves employed as working capital. No return could be claimed on such amounts."

Shri More has also relied upon the decision of the L.A.T. in the case of Singh Plates Mills Ltd., Vs. Its Workmen (1954 II LLJ p. 461 at p. 463) where it was held:—

> "Nor is it possible for us to allow any interest on the amounts shown as liabilities. A perusal of the balance sheet would show that the liabilities consist of unpaid wages, sales tax payable, sums due to sundry creditors and provision for taxes."

Shri Cooper for the Company at pages 26 and 27 of his evidence has offered the following explanation:—

"It is true that in statement "C" to my affidavit dated 25th June, 1963 for the year 1956-1957, I have described the item of Rs. 147·73 as "Reserve for Taxation" whilst at page 22 of the Annual Report for that year, this amount of Rs. 147·73 lakhs is shown in the balance sheet as provision for taxation. My explanation for this is that in the dispute for bonus for 1951-1952 and 1953-1954, the reserve for taxation was shown by us and accepted by the Tribunals as a fund available for financing working assets until such time as the tax is paid, all balance sheets of the Company upto and including the accounting year 1954-55, show in item of Reserve for Taxation. Because amounts were set aside from the profit and loss account to reserve for taxation out of which the provision for taxation had to be made as well as the future liabilities for deferred taxation. After the amendment to the Companies Act, 1956, provision for current taxation could not be shown under the head reserve for taxation. For this reason all the balance sheets for the year 1955-56 and onwards show the figures of provision for taxation which was previously shown in the balance sheets as Reserves for Taxation. Though the item of provision for taxation is shown not as reserve but as liability, the fact remains that till the Income Tax authorities demand payment the cash resources are available for financing working assets. What I have stated in respect of reserves at pages 15 and 16 of my evidence here would also be true in respect of provision for taxation. This will also be true in respect of accounting years 1957-1958 and 1958-1959. It is true that the balance sheet as at 31st July, 1957, the provision for taxation and the provision for proposed dividend appear under the heading current liabilities and provisions. It is not true that the proposed dividend was not a reserve available during the year. I say this in the sense that the proposed dividends represent profits earned during the year which is decided to be distributed to the share holders more than six months after the end of the accounting year in which the profits were earned. Thus the cash resources which are ultimately paid to the share-holders as a dividend were not only used for working assets during that accounting year, but the further period of the following year."

107. I accept this statement of Shri Cooper from which it is clear that these amounts were available to the Company to finance working assets till the Tax authorities demanded payment of the same. These amounts appear to me in the nature of an Income Tax Funds, which can be treated as working capital. I, therefore, hold that this claim is proved and the Company would be entitled to a return of 4 per cent on the amounts for each of these years.

Deferred Taxation Reserve

108. The Company has claimed a return of 4 per cent for the following amounts of Deferred Taxation Reserves:—

1956-1957	1957-1958	1958-1959
Rs./lakhs	Rs./lakhs	Rs./lakhs
202·29	224·91	180·06

These amounts are shown in Annexure 'C' to Shri Cooper's affidavit and also in the statement of resources in Ex. E-11 as reserves for deferred taxation. There is little doubt that these reserves were used as working capital and the Union has not been able to assail this claim. Shri More has in opposing this claim also urged the same grounds as he had urged in the claim for Reserve for Taxation which I have not accepted. In the result, I allow the Company 4 per cent return on the amounts on account of Deferred Taxation Reserve claimed by it.

109. Shri Cooper has followed the method of taking the average of the amount as at the beginning and end of the year of the various items claimed by him as reserves employed as working capital. This method of taking the mean was the system approved and accepted by Shri Bilgrami in his award in the dispute for bonus for the year 1954-55. It is clear from page 2008 of the Bilgrami award that he had in allowing a return of four per cent. on Rs. 900·58 lakhs, as the amount of reserves used as working capital for that year, taken the average of the amount of Rs. 779·48 as in the beginning of the year at 1st August, 1954 and the amount of Rs. 1021·68 lakhs as at the end of the year at 31st July, 1954. (Rs. 779·48 plus Rs. 1021·68=Rs. 1801·16 divided by 2=Rs. 900·58 lakhs). The

same method has been followed by Shri Cooper in this dispute also. The method of taking the mean for determining the amount of working capital employed during the whole year has also been followed in other disputes. Shri Cooper has further given figures as at the end of each quarter of the amounts of working assets used in the business for each of the year 1956-1957, 1957-1958 and 1958-1959. No doubt the figures for the three quarters ended 31st October, 31st January and 30th April of each year are approximate figures. But the figures for the fourth quarter ended 31st July in each year are as per the audited balance sheet.

110. Shri More has contended that all these items of working assets should be allowed as at the beginning of the year only and not at the higher average figure. He has pointed out that in the Company's statement Ex. E-11 the amounts of working capital shown is lesser than in statement 'C' annexed to Shri Cooper's affidavit. Shri Cooper has explained that in statement 'C' he has taken the average of the beginning and end of the year and that in Ex. E-11 the amounts of working capital were those at the end of the year. For 1956-1957 the average of working capital in statement 'C' is Rs. 1159·56 lakhs and in Exhibit E-11 it is Rs. 1060·81 lakhs, not including investments. Shri Cooper has stated that if this lesser figure is taken then he was entitled to add to it the figure of premium on shares.

111. I am in respectful agreement with Shri Bilgrami in treating the method of averages as a fair method of ascertaining the amount of working capital employed during the year and the fact that the amount of averages adopted by the Company is a fair one is proved by the quarterly figures shown in the statement which forms part of Ex. E-11.

112. Before I give the result of the calculations according to the Full Bench Bonus Formula, I must refer to another method of determination of the utilisations of reserves as working capital, which was discussed at the hearing.

113. The Company had filed a statement showing average of the total assets as at the beginning and the end of each year 1954-55 to 1958-59 after deduction of liabilities, paid up/borrowed capital, and showing the reserves used in the business (Ex. E-5). Shri Cooper in his evidence (page 21) when questioned about this statement has stated that the resultant balances shown in his statement were used as working capital though the heading to the statement states that they were used as reserves in the business. He has in support pointed out that in his statement Ex. E-5 at page 4, he has shown that the amount of average reserves used in the business during 1956-57 was Rs. 1162·33 lakhs. He has pointed out that the balance-sheet as at 31st July 1957 showed that the following assets were used to working capital:

"Coal, bags, stores spares, etc. amount to Rs. 1597·88 lakhs

Loans and advances amounting to Rs. 132·95 lakhs

Rs. 1730·83 lakhs."

which amount was far in excess of the figure of Rs. 1162·33 lakhs being the average of the reserves for that year. This is the reason why Shri Cooper stated that the reserves were used as working capital. Shri Cooper has filed statements (Ex. E-10 and Ex. E-11) to prove that that working assets are larger than the reserves, and that is why he has said that the reserves were used as working capital. He has further deposed that the position for the next two years 1957-58 and 1958-59 was similar.

114. Shri Cooper in his statement Exhibit E-11, has given particulars of resources from which the working assets have been financed (the figures of which have been taken from the Certified Audited Balance Sheets), consisting of various kinds of resources available to the Company as at 31st July 1957, 31st July 1958 and 31st July 1959 and the sum total of these reserves is as follows:—

	31-7-1957	31-7-1958	31-7-1959
	Rs./lakhs	Rs./lakhs	Rs./lakhs
Total	1114·78	1188·31	956·08

To this amounts Shri Cooper has added the following amounts of loans drawn against hypothetician of stocks, (cement, clinker, coal, bags, gypsum and limestone):—

	31-7-1957 Rs/lakhs	31-7-1958 Rs/lakhs	31-7-1959 Rs/lakhs
	12·23	69·88	68·03
Total	1227·01	1258·19	1024·11

He has shown that the working assets (A) made up of all the various items shown therein, amount for each of these three years to:—

	31-7-1957 Rs/lakhs	31-7-1958 Rs/lakhs	31-7-1959 Rs/lakhs
Total working assets (A)	1884·11	1949·78	1673·56

From this he has deducted the amounts of the working liabilities (B). The total of which is as follows:—

Total working liabilities (B)	823·30	757·20	714·83

115. He has argued that deducting the total working liabilities from the total working assets [(A)—(B)], you get the working capital as shown below for each of the years.

Working capital (A)—(B)	1060·81	1192·58	958·73

To this he has added the following figures of investments, giving the following result:

Investments	66·20	65·61	65·38
Total	1127·01	1258·19	1024·11

which tally with the totals of the resources. He has in the second page of his statement Ex. E-11 given a statement showing the working assets used in the business as at each of the four quarters of each of these years, which shows that the amount of working assets for each quarter is substantially larger than the average reserves claimed in statement 'C' of Shri Cooper's affidavit dated 25th June 1963. The point that Shri Cooper was seeking to establish from these statements was that the total working assets of the Company were larger than the average reserves claimed in statement 'C' of Shri Cooper's affidavit dated 25th June 1963, and the fact that the Company had during each of these three years, borrowed large sums against hypothecation of its stocks, proved that the reserves of each year were fully utilised as working capital. In other words, the test to prove that such reserves were used throughout the year is provided by Ex. E-11 page 2, which indicated that the working assets during the four quarters in each of the years 1957, 1958 and 1959 were appreciably larger than the reserves indicated on the left hand side of Exhibit E-11 page 1. This according to him clearly establishes that the reserves were used as working capital throughout the respective years. Another important point of the quarterly figures (at page 2 of Ex. E-11) is that these are figures taken from the books of accounts of the Company for each quarter, and meets Shri More's complaint that Shri Cooper was giving figures only from the Company's balance sheets. The fact of the utilisation of the full working capital is also established by Exhibit E-11 (pages 3, 4 and 5) which show that throughout each of the three accounting years, large amounts were borrowed by the Company. There is a certificate from the State Bank of India to prove these borrowings throughout the year which must lead to the conclusion that the resources were fully utilised as working capital and the Company had to resort to borrowing. This test and proof as given by Shri Cooper to establish the fact of utilisation of resources used as working capital has been accepted by the Supreme Court in the case of Indian Hume Pipe Companies Limited and their workmen (1959 II LLJ. page 362).

116. The Union at the hearing on 14th April 1964, filed a statement of the following 8 items which it claimed should be excluded from the Company's statement of working assets (A) and Investments as shown in its Statements Ex. E-11 and Ex. E-13.

	31-7-1957 Rs/lakhs	31-7-1958 Rs/lakhs	31-7-1959 Rs/lakhs
1. Government securities held on behalf of stockists and contractors :	3·42	1·00	0·62
2. Interest accrued on investments:	0·45	0·39	0·32
3. (*a*) Stores and Spares Machine Spare parts . .	274·75	349·33	375·27
(*b*) Capital Stock, General Stores	121·55	189·12	82·58
(*c*) Capital Stock Machinery Spare Parts . .	..	..	14·15
(*d*) Firebricks	26·04	29·92	21·56
4. Stores and Spares and machinery in process .	26·66	32 27	27·12
5. Sundry debtors	189·30	168·48	236·03
6. Loans and advances	132·96	127·73	121·97
7. Cash and Bank Balance	138·85	133·80	145·89
8. Investments	66·20	65·61	165·38
	980·18	1097·65	1090·89

117. The Company in its statement Ex. E-11 had given the following amounts of total Working Assets (A) and Investments:

	31-7-1957 Rs/lakhs	31-7-1958 Rs/lakhs	31-7-1959 Rs/lakhs
Total working assets (A)	1,884·11	1,949·78	1,673·56
Investments	66·20	65·61	65·38

118. *Item No.* 1—*Government Securities held on behalf of the stockists and contractors.*—With regard to this item Shri More has argued that they do not constitute working capital. But as pointed out by Shri Cooper in the bonus dispute for 1951-52, the Labour Appellate Tribunal had allowed a return of 4% on the amounts of Government securities on behalf of the stockists and contractors, because these investments were from reserves. Shri More has referred to certain counter entries in the Balance Sheet (see entry of Rs. 3·41 at page 19 of the Balance sheet as at 31st July 1957), which would only mean as argued by Shri Cooper that the Company was not claiming any return thereon. In view of what is stated above and following Labour Appellate Tribunal's decision, I disallow the Union's claim for its exclusion.

119. *Item No.* 2—*Interest accrued on investments.*—Item 2 is a very small item and Shri More's argument was that if it was treated as working capital during the year it was not available to the Company. Even if this item were to be allowed it is too insignificant in amount to make any material difference to the ultimate result.

120. *Item No.* 3—*Stores and Spare Parts:*—

(a) Machinery spare parts,

(b) Capital Stores and General Stores,

(c) Capital Stock, Machine Spare Parts,

(d) Fire-bricks.

The Company has filed a statement (Ex. E-13) showing the details of coal, bags, stores, spares, etc. for the years 1956-57 to 1958-59 and Shri More for the Union has argued that the amounts of four sub-items in item 3 above which are stated by the Company in its said statement Ex. E-13 should be excluded from Working Assets (Ex. E-11). Shri More has argued that these claims of Stores and spare parts are not entirely working capital and he has urged that those four

items of stores and spares are items of capital expenditure and not entitled to any return. He has argued that these items are items of fixed assets. Shri More was prepared to concede that part of stores and spares were not for capital expenditure. But that as the Company was, according to him, unable to say which part was for working capital, the full amounts of these items should be excluded.

121. The Company has given the split up of the coal, bags, stores and spare parts in its statement (Ex. E-13). Shri Cooper has pointed out that these various items appear under the heading of current assets in the Balance sheets and not as capital assets. He has further pointed out that schedule VI of Part I of the Companies Act requires stores and spares to be shown as current assets and not fixed assets.

122. The item under Current Assets of coal, bags, stores, spares, etc. (at cost) appearing on page 21 of the Company's balance sheet as at 31st July 1957 indicates the stores and spares in stock. Shri Cooper in his evidence (page 42) has stated that as and when such stores and spares are utilised the question of charging to capital or revenue would arise depending upon the usage. He stated that the same applied to the figures of this item in the balance sheet of the two subsequent years and he has in answer to Shri More's cross-examination given reasons why he treats all repairs as not being of a capital nature and that if any expenditure is wrongfully allocated to revenue and the head office or the auditor's office think it is capital, it is rectified in a subsequent year.

123. With regard to the item for fire-bricks, it is urged by Shri More that as the entire inner lining of the cylinder has to be removed and not a single brick is allowed to remain, this expenditure must be deemed to be of a capital nature. I am not impressed by this argument, particularly as it was pointed out that the fire bricks have to be replaced in the maximum within two years, sometimes even within a year, which would suggest that it is more in the nature of an item of repairs than of a capital nature.

124. For the reasons stated by Shri Cooper in his evidence and that the contentions urged at the hearing, I hold that these four sub-items of item 3 amounting to:

1956-57 Rs/lakhs	1957-58 Rs/lakhs	1958-59 Rs/lakhs
422·34	568·37	493 5[illegible]

are entitled to be treated as items of working assets and I therefore refuse the Union's claim for these items to be excluded on the grounds that they are of capital expenditure.

125. *Item No. 4—Stores and Spares and Machinery in process.*—With regard to this item Shri More has not urged any special arguments except the general submissions made by him in support of item No. 3. The Company, in its statement (Exhibit E-14), has given particulars of the items on stores and spares and machinery in process. The claim of the Union for exclusion of this item from working assets is rejected for the reasons stated with regard to item 4.

126. *Item No. 5—Sundry Debtors.*—Shri More has argued that this item should not be treated as working capital and is not entitled to a return, because this amount is not used as working capital. It was pointed out by Shri Cooper that these are dues for supplies mainly to Government and if the amount is locked up in the business of the Company then it must be treated as amount utilised for the business of the Company. In the balance-sheet these amounts are shown as assets, under loans and advances considered good. The learned advocate for the Union suggested that the book debts appearing on the face of the balance sheet may be bad. Shri Cooper in his evidence (at page 30) has stated that,

> "If the debts are doubtful or bad the balance sheet would clearly bring out the fact and that the entries in the balance sheet are only in respect of sundry debts considered good. The book debts shown on the face of the balance sheet are according to the requirements of the Companies' Act. If the debts were doubtful or bad as suggested according to statutory requirements of the Companies Act, the balance sheet should clearly bring out that fact. I further say that according to the requirements of the Companies Act any bad debts written off

have to be shown separately in the Profit and Loss Accounts and no such bad debts appear in the certified profit and loss accounts for the three years under reference."

I accept this statement of Shri Cooper and therefore, hold that amounts of sundry debts have been rightly treated as working assets.

127. *Item No. 6—Loans and Advances.*—With regard to this the same arguments were urged as for the sundry debtors. Amounts of loans and advances were also shown on the asset side of the balance sheet and must be treated as amount utilised as working assets for the purpose of calculations in Exhibit E-11.

128. *Item No. 7—Cash and Bank Balances.*—The Union has argued that cash and bank balances can never be treated as working capital and it has in support rightly relied upon the observations of the Labour Appellate Tribunal in the case of Greaves Cotton & Company Limited (1957 I LLJ p. 418 at page 420), where it has observed that it has been laid down in a series of decisions that no return can be allowed on amounts of cash in hand as on reserves [Bomay Mills case (1952 I LLJ p. 518), Kurla Mills and Their Workmen (1951 II LLJ p. 665 at 673) and General Electric Company and Their workmen (1956 II LLJ p. 113 at p. 117)]. Therefore, the item of cash and bank balances will have to be excluded as forming part of the working assets, as claimed by the Union.

129. *Item No. 8—Investments.*—At the foot of the statement Ex. E-11 the Company has, after deducting the total of the total working liabilities (B) from the total working assets (A), added the above noted sums by way of investments. These amounts have been challenged by Shri More, the learned advocate for the Union, who has urged that only such part of the reserves, which the Company has used for the purpose of investments which are in the nature of working capital are entitled to a return and if they are not in the nature of working capital they would not be entitled to any return. Shri Cooper was questioned about this (page 21) and he fairly conceded that only that part of the investments which relate to the working assets would be entitled to a return. What Shri Cooper stated was,

> "I say that the items of investments may be permanent investments or investments for the working of the business and latter only would be the working capital. It would be correct to say that working capital is the difference between the current assets and current liabilities. I say that the loans and advances are also part of the working capital though they are grouped separately as current assets. I say this because the prescribed form of the balance sheet under the Companies Act requires them to be shown separately. What I said with regard to the loans and advances applied to the investments provided that the same are not fixed investments, but the same are for day to day running of the business."

Later at pages 25 and 26 of his evidence Shri Cooper in cross-examination admitted as follows:—

> "It is true that the only investments which have been used as working assets are the two items (D) and (E) for 1956-1957 (appearing at page 37 under Schedule B annexed to the balance sheet as at 31st July 1957). But the figures will differ for the years 1957-58 and 1958-59."

Now the figures under items (D) and (E) in schedule 'B' of the Balance sheets for the three years are in the following amounts:—

	31-7-1957 Rs./lakhs	31-7-1958 Rs/lakhs	31-7-1959 Rs/lakhs
Item (D) Government securities deposited with the Railways and other as securities against contracts	9·96	5·55	4·85
Item (E) Government securities earmarked against payment of Wah, quarry mining rights	0·50	0·50	0·50
TOTAL . . .	10·46	6·05	5·35

130. The result of all this discussion is that out of the 8 items which the Union has urged should be excluded from the statement of Working Assets claimed by the Company in Ex. E-11, I allow the claim for item 7 relating to Cash and Bank Balances in full and reduce the amount of Investments as indicated above and the amount of the Working Assets and the amount of Investments will be reduced to the extent of the amount of cash and bank balances as shown below:—

	31-7-1957 Rs./lakhs	31-7-1958 Rs./lakhs	31-7-1959 Rs./lakhs
Total working assets	1884·11	1949·78	1673·56
Less Cash and Bank Balances	138·85	133·80	145·89
Total working assets	1745·26	1815·98	1527·67
Less Total working Liabilities	823·30	757·20	714·83
	921·96	1058·78	812·84
Add Investments allowed	10·46	6·05	5·35
Working Capital	932·42	1064·83	818·19

131. The main conclusion that follows from these calculations is that the amount of the working assets are higher than the average amount of reserves used as working capital as shown in Statement 'C' attached to Shri Cooper's affidavit (see para 77 *supra*). In other words the calculations generally support the result which have been reached as a result of the calculations made on application of the Full Bench Formula on reserves employed as working capital as indicated above.

131A. I may state that even if I were to reduce the amounts of average reserves utilised as working capital for each of these three years (as stated in para 77 *supra*) by the following amounts of (1) Cash and Bank Balances and (2) Investments, which I have disallowed as working assets:—

	1956-57 Rs./lakhs	1957-58 Rs./lakhs	1958-59 Rs./lakhs
Cash and Bank balances	138·85	133·80	145·89
Investments	55·84	59·56	60·03
	194·69	193·36	205·92

the result in the final analysis, would not be different from what I have reached as stated hereafter, *viz* that even before making any provision for prior charge by way of rehabilitation, replacement and modernisation of plant, machinery etc. the residuary surplus so left would not justify payment of any bonus at all, much less anything higher than what the Company has already voluntarily paid, or agreed to pay.

132. Before I deal with the result from the discussion that has preceded on the question of reserves utilised as working capital, I must refer to certain general submissions made by the Federation. Shri More, the learned counsel for the Union, has relied upon certain observations, relating to the internal resources of the Company made by the Chairman of the Company in his speech, particularly with regard to the following statements made by the Chairman of the Company in a speech delivered on 25th January 1957:—

> "Internal resources of the Company consists of depreciation, allocation and undistributed profits retained to the credits of the various reserves."

Shri Cooper, when he was asked with regard to this statement, stated that factually this statement was correct, but he explained that what the Chairman had in mind was largely depreciation reserve, which according to him can be used for the financing, expanding projects. But he added that in his statements (Exhibits E-10 and E-11) he had excluded depreciation reserves and further stated that capital assets shown as addition at page 34 of the statement of accounts of 1956-1957, may have been financed out of the depreciation reserves. It is clear that when the Chairman, made this observation, he did not purport to make calculations according to the Bonus Formula. The Hon'ble Supreme Court in this company's bonus appeal for

1953-54 (1959 I LLJ p. 679) when dealing with a speech delivered by the Chairman of the Company on 24th of January 1951, in which the Chairman had given his opinion that at the then price level replacement of the pre-war plant would on an average cost about 2½ times of the original cost and would involve an expenditure of about Rs. 8 crores over and above the provision already made for the depreciation, observed:—

> "But we cannot ignore the fact that when the Chairman made his statement he did not purport to calculate the claim for rehabilitation in terms of the formula. So, it would not be fair to test the evidence of the witness in light of the estimates given by the Chairman in his speech."

Applying the same test in this case, I hold that it would not be fair to test the evidence of the Company's Financial Controller, Shri S. N. Cooper, in light of the remarks made by the Chairman of the Company in his speech, on which reliances are placed by the Union.

134. Shri More, the learned advocate, for the Union in his cross-examination of the Company's Financial Controller, Shri S. N. Cooper (E.W. 1) sought to establish that expenses of a capital nature had been charged to the profit and loss accounting allocation. Whenever there is a doubt the allocations are made by profits. Shri Cooper in his evidence had outlined the accounting procedure and has filed the copy of the Company's printed accounting mannual and has explained the various checks and counter checks which are employed in proper allocation of expenditure. The practice appears to be that the accounts clerks at the various factories (who are experienced in the line and several of whom are qualified commerce graduates with specialisation in accounts) indicate routine accounting allocation. Whenever there is a doubt the allocations are made by the Accountant Office Superintendent. Shri Cooper was questioned, whether it was not a fact that the figures reproduced in the profit and loss account statement for each of these three years, were not on the basis of the returns submitted by the various branch offices and factories as per codified instructions relating to accounts and Shri Cooper replied to that question as follows :—

> "The standard accounting instructions, which are contained in the accounts mannual is the basis followed for allocating all receipts and expenditure by all accountants in all accounting offices at factories, collieries, branches and the Head office. The accounting mannual lays down and indicates the types of expenditure which are to be allocated to the various accounting heads. This has to be done to maintain uniformity in accounting allocations. In order that no mistakes are made by the persons making the allocation, such allocations are always checked and rechecked by others. Company's internal auditors as well as the statutory auditors apply a further check on all accounting allocations. There are many occasions when accounting allocations appearing in the returns received from the factories, collieries, branches etc., are changed by the Junior and Senior accountants at the head office to comply with the standard accounting procedure, which has been approved by the Company' statutory auditors. After allocations are verified and the code numbers checked, then only the entries are punched on the cards for preparing and writing up (printing) the account books. The balances appearing in the various ledgers have to be summarised which is called the trial balance. The trial balance contains the balances as at the accounting year. From these balances the profit and loss account and the balance sheet are prepared, again checked and then certified by the auditors."

From this evidence of Shri Cooper, I am satisfied that all due care is taken by the Management to see that correct and proper allocation of all expenditure is made and the suggestion of the Union that expenses of capital nature had been charged to revenue account, is in my opinion, not established. In this connection, it must be remembered as observed by the Hon'ble Supreme Court (which observation I have cited *supra*), that "in considering such a plea the Tribunal must resist the temptation of dissecting the balance-sheet too minutely or of attempting to reconstruct it in any manner." The Company has in this connection rightly referred to the following observation in the Report of the Bonus Commission (page 91, para 197) :—

> "But we consider that Tribunals and arbitrators should not embark on investigation into questions such as whether stocks have been correctly valued, whether the allocation of the revenue expenditure

which has been passed by the auditors as revenue expenditure should be considered as capital expenditure, adequacy of remuneration to the directors and managing agents of Companies, whether expenditure on travelling allowance is excessive etc. The Companies Act and other Acts provide ample safeguards against malpractices. There are also provisions under the Companies Act for directing investigation into the affairs of Companies in certain circumstances."

135. The conclusion reached on the calculations made according to the Full Bench Formula for each of the three years shows the following result :—

	1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
Gross Profits	527·33	71·71	562·25
Less Notional Normal Depreciation	169·50	185·62	215·61
	357·83	396·09	346·64
Less Income Tax at 51·5% for 1956-57 on Rs. 247·13 (Rs. 527·33 Gross profits less Rs. 280·20 Depreciation allowance, including development rebate) and also at 51·5% for 1957-58 on Rs. 390·00 (Rs. 581·71 Gross profits less Rs. 191·71 depreciation allowance including development rebate for 1958-59 at 45% on Rs. 298·25) (Rs. 562·25 Gross profits less Rs. 264·00 lakhs for depreciation including development rebate)	127·27	200·85	134·21
Less Wealth Tax	14·51	16·81	..
	141·78	217·66	134·21
Balance Rs.	216·05	178·43	212·43
Less Return on paid up capital at 6% for 1956-57 & 1957-58 and 8% for 1958-59	90·14	104·45	152·47
Balance Rs.	125·91	73·98	59·96
Less return at 4% on reserves used as working capital	46·38	50·14	51·83
	79·53	23·84	8·13

136 The net result is that according to the Bonus Formula calculations there is the following surplus for each of the three years **before making any provision at all** for rehabilitation, replacement and modernisation of (a) Plant and Machinery (b) Buildings, Roads, Culverts and Compound Walls and (c) Railway tracks, sidings and allied matters :—

1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
79·53	23·84	8·13

To revert to the question of distribution of the residuary surplus, it must be remembered that before the workmen's claim for bonus can be determined, these are certain claims which though not treated as prior charges, are entitled to be taken into consideration before distributing the residuary surplus. The Company is right when it says that before distributing this surplus amount its claim for development rebate reserve should be taken into consideration. There is also a provision for repayment of debentures made by Shri Bilgrami in the award for bonus for the year 1954-1955

137. However, the Company has for each of these years voluntarily paid bonuses and become entitled to the following tax relief thereon resulting in the following position for each of these years :

	1956-57 Rs. lakhs	1957-58 Rs. lakhs	1958-59 Rs. lakhs
Balance before making provision, for Rehabilitation, replacement & modernisation	79·53	23·84	8·13
Less Bonus voluntarily paid	49·95	41·94	32·71
Balance	+29·58	—18·10	—24·58
Tax relief	+25·72	+21·60	+14·72
Balance before making any provision for Rehabilitation, replacement & modernisation	+55·30	+3·50	—9·86

138. In addition to the bonus already paid, the Company has under the terms of settlement dated 31-12-1962, with the I.N.C.W.F. paid additional bonus of Rs. 1·75 lakhs for 1957-58 and Rs. 5·45 lakhs for 1958-59, which as I have stated earlier, according to the Company as many as 95% of the workmen and according to the Union, 66% of the workmen have by now accepted. In my opinion, what the Company has voluntarily paid for each of these years, would be more than adequate on the surplus left even without making a provision for rehabilitation.

139. In other words, this would bring the share of the Company out of the surplus of Rs. 79·53 lakhs for 1956-57 to Rs. 55·30 lakhs; Rs. 3·50 lakhs for 1957-58 out of the surplus of Rs. 23·84 lakhs and to a deficit of Rs. 9·86 for 1958-59, out of the surplus of Rs. 8·13 lakhs; before making any provision at all for rehabilitation, replacement and modernisation of plant, machinery etc.

140. The calculations made so far by both sides, as indicated above, have been for the prior charges excluding the prior charge for rehabilitation, replacement and modernisation of (1) Plant and Machinery (2) Buildings, Roads, Culverts and Compound Walls (3) Railway Tracks, sidings and allied matters. I had by order dated 19th July, 1962, referred to earlier, directed the appointment of assessors to assist me in determining what would be the proper provision to make in regard to this prior charge. Thereafter on 31st December, 1962 the I.N.C.W.F. entered into a settlement with the Company to which I have referred earlier and according to the Company 95% of the workmen of this Company have accepted the terms of that settlement and payments under it. The Federation, however, states that only 66% of the workmen have accepted the settlement and payment under it. There is, however, no doubt that a large majority of the workmen of the Company have accepted the settlement of 31st December, 1962 and that only a small minority of the workmen are now prosecuting this dispute. The Company has however contended that even before the provision for a prior charge by way of rehabilitation, replacement and modernisation, with regard to matters stated above is made, there would not be sufficient residuary surplus left to justify payment of any additional bonus to the workmen for any of the three years than what the Company has already paid and the additional bonus it has agreed to pay under the settlement dated 31st December, 1962 entered into with the I.N.C.W.F., which contention has been fully borne out by the calculations so far made and stated above.

141. Without, therefore, entering into any detailed enquiry into what should be the provision for prior charge by way of rehabilitation, replacement and modernisation of (1) Plant, Machinery and (2) Buildings, Roads, Culverts and Compound Walls and (3) Railway Tracks, sidings and allied matters, I may state that a large provision on account of this prior charge has been awarded in disputes for bonus for previous years. In the dispute for bonus for the year 1953-54, the Hon'ble Supreme Court after a detailed enquiry was pleased to determine a provision for rehabilitation at Rs. 216·10 lakhs and after deducting therefrom the amount of the notional normal depreciation of Rs. 100·22 lakhs allowed a provision of Rs. 115·88 lakhs. The learned Industrial Tribunal Shri Taqi Bilgrami, in the industrial dispute for bonus for the year 1954-55 worked out the provision for rehabilitation at Rs. 288·15 lakhs and deducting therefrom the provision for notional normal depreciation of Rs. 116·65 lakhs, he allowed a provision of Rs. 171·50 lakhs. The Company has argued that if the principles for rehabilitation accepted by Shri Bilgrami on the expert evidence led by the Company before that Tribunal were to be accepted what should be allowed it

by way of provision for rehabilitation etc. after providing for notional normal depreciation would work out as follows and it has given the particulars in the statement Ex. 'D' annexed to Shri Cooper's affidavit :—

1956-57	1957-58	1958-59
Rs./lakhs	Rs./lakhs	Rs./lakhs
142·58	149·30	136·75

In this connection the Company has, in my opinion rightly relied upon the following observation of the Hon'ble Supreme Court in the case of Burn & Company reported at 1964 I LLJ page 370 :—

"Unless material circumstances are proved, the claim for rehabilitation should not be changed in subsequent years."

142. This Federation has urged that not even one rupee's provision should be allowed for rehabilitation, replacement and modernisation of (1) plant and machinery (2) buildings, roads and culverts and (3) Railway tracks, sidings and allied matters. This is to say the least an unrealistic attitude and one which cannot be entertained for a moment. Considering the provisions for rehabilitation made in past adjudications and considering the provisions for rehabilitation allowed by the Hon'ble Supreme Court in its decision in the Company's dispute for bonus for 1953-54 (1959 ILLJ at page 681) and by Shri Bilgrami for the year 1954-55. I am of the opinion that a detailed enquiry into the question of what would be the exact provision for rehabilitation, modernisation of plant and machinery etc., is not called for but that taking a practical commonsense point of view on the basis of the provision for rehabilitation made by the Hon'ble Supreme Court and by Shri Bilgrami in the Bonus Disputes for 1953-54 and 1954-55, I would be perfectly safe in saying that the resultant deficit in each year would be so huge that there would, on the merits, be no justification for the claim for any bonus whatsoever, much less for anything over what the Company has already voluntarily paid and agreed to pay under the settlement of 31st December, 1962. I cannot help stating that the Union has taken an unrealistic and impracticable attitude, when it urges that not even one rupee's provision should be allowed for the prior charge by way of rehabilitation.

143. I agree with the Company's contention that to launch into an enquiry, with or without the help of assessors, in respect of the claim for rehabilitation, replacement and modernisation of (1) plant and machinery (2) building, roads and culverts (3) railway tracks, sidings etc., in respect of the Company's 16 cement factories all over India, involving in all 30,000 plant and machinery cards in order to ascertain their present working condition and future economic life is a task which would entail a lengthy enquiry and would un-necessarily protract this dispute without any difference in the ultimate result and is not called for in the facts and circumstances stated above. The Company has, without prejudice to its contentions, stated that though there has been a specific rise in prices of plant, machinery and buildings since 1955, it was prepared to assume a multiplier of 1 only from after the year 1955-56 for rehabilitation upto the end of the bonus year in question *i.e.*, 31st July, 1959, in spite of the fact that machinery prices have risen during the said period and not at all gone down.

144. In my opinion, no useful purpose would be served by launching into a detailed enquiry into what would be proper position for rehabilitation etc., considering the residuary surplus left from the gross profits after the provision has been made for the earlier prior charges as indicated above and bearing in mind that previous enquiries by the Tribunals in respect of rehabilitation have resulted in a provision on account of this charge of an amount which would completely wipe out the small residuary surplus left prior to making a provision for rehabilitation for each of the 3 years. Even if I were to launch into such an enquiry, it would mean going over the same material, record, and evidence on facts which have been so exhaustively dealt with by Shri Bilgrami. The Company has pointed out that before Shri Bilgrami it had examined Shri Tonganonkar, its Controller of Planning and Development in the Company till 1956, on the question regarding plant and machinery, Shri K. T. Divecha, a leading architect and surveyor on the question of buildings, roads, culverts and compound walls and Shri Saldhana, a retired Chief Engineer of the Eastern Railways, who was then employed as Works Engineer in the Associated Cement Companies Limited, and who has since left the service of the Company, on the question of rehabilitation of railway tracks and sidings. The Company had also examined before Shri Bilgrami, its Deputy Chief Accountant Shri Cooper (who has given evidence in the dispute before me) and all these four witnesses were examined at length and the cross-examination of these witnesses by the learned counsel of the Union had gone into 300 closely typed

sheets and Shri Bilgrami, after a careful analysis of the entire evidence and after considering the arguments of the counsels of both sides, had given an elaborate award rejecting the claim of the workmen for higher the bonus, as he had found that on the basis of bonus formula, there would be a huge deficit and even the three months bonus voluntarily given by the Company was not warranted. It is also necessary to state that before Shri Bilgrami, the Company had furnished answers to questions asked by the Union's Counsel running into 76 pages.

145. As I have stated earlier, on the basis of the calculations according to the Bonus Formula made in respect of prior charges other than the prior charge for rehabilitation, in my opinion the claim for any additional bonus for any one of the three years, would not be justified. As I have stated earlier on the question of the provision for rehabilitation taking a practical and commonsense point of view and on the basis of the larger provisions for rehabilitation made by the Hon'ble Supreme Court and Shri Bilgrami for the years 1953-54 and 1954-55, I would be justified in holding that there would be such a huge deficit for each of the years after making a provision for rehabilitation etc. on the basis of the awards of previous years, that no claim for any bonus whatsoever would be justified.

146. The Company and the Indian National Cement Workers' Federation by a joint application dated 11th January 1963 (Annexure 'A') have prayed for an award to be made in terms of the settlement entered into between them dated 31st December, 1963. That settlement provides for payment of bonus uptil the year 1961-62. But under the orders of reference to me I can only consider the demand for bonus for the years 1956-57, 1957-58 and 1958-59. Under the terms of settlement there is no additional bonus to be paid for the year 1956-1957 but for the years 1957-58 and 1958-59, the Company has paid additional bonus of 0·1 month's wages and 0·3 month's wages. I can, therefore, only make an award in terms of the settlement by granting additional bonus as agreed for the years 1957-58 and 1958-1959. The joint application of the Company and the Indian National Cement Workers' Federation dated 11th January 1963 prays for an award in terms of the settlement reached between the parties. I, therefore, make an award in terms of the settlement by directing the Company to pay additional bonus of 0·1 month's and 0·3 month's for the years 1957-58 and 1958-59, respectively. I cannot make an award limiting the payment of the bonus only to the workmen who are members of the Unions which are affiliated to the Indian National Cement Workers' Federation and who are parties to the settlement of 31st December 1962. If I am to grant the application of the Company and the Indian National Cement Workers' Federation dated 11th January 1963, I must make an award which would be applicable to all the workmen. I, therefore, direct that the additional bonus as stated above shall be paid by the Company to all its workmen who have not already received payment of the same. As stated earlier the Company states that 95% of the workmen have accepted this settlement and received payment of the additional bonus and it would not be in the interest of industrial peace if the rest of the workmen were to be denied the same.

147. In the overall result though on the basis of the bonus formula calculations no additional bonus is payable in view of the settlement reached by the Company with the Indian National Cement Workers' Federation. I award that the Company shall pay additional bonus of 0·1 month's annual basic wages earned for 1957-58 and 0·3 month's annual basic wages earned for 1958-59, to those workmen who have not already received the same, such payment to be made within a month from the date this award becomes enforceable. The additional bonus awarded herein to be paid on the same terms and conditions on which the Company has already paid bonus for the two years, i.e. 1957-58 and 1958-59, prior to the agreement of 31st December 1962, in terms of the annual basic wages earned, as provided in para 7 of the terms of settlement dated 31st December 1962 (Annexure 'A').

148. In conclusion, I should like to express my appreciation of the assistance which I have received from the representatives of both sides, particularly from the learned Counsel for the Co. Shri R. J. Kolah and Shri S. N. Cooper the Financial Controller of the Company and from Shri M. P. More the learned Advocate for the Union who argued the case on behalf of the Union with marked ability and industry and Shri G. G. Dharadhar, the General Secretary of the All India Cement Workers' Federation, who spared no pains in collecting the material for his Federation's case.

149. No order as to costs.

Sd./- SALIM M. MERCHANT,
Presiding Officer.

ANNEXURE "A"

SETTLEMENT UNDER SECTIONS 2(p), 18(3) AND 19 OF THE INDUSTRIAL DISPUTES ACT, 1947, AS AMENDED UP-TO-DATE

NAMES OF PARTIES

(1) The Associated Cement Cos. Ltd., Bombay.

Represented by:

Mr. P. K. Mistry, Director.

Mr. S. V. Utamsingh, Executive Head, Personnel Deptt.

Mr. S. N. Cooper, Executive Head, Finance & Accounts Deptt.

Mr. R. H. Ranga Rau, Personnel Officer.

Mr. V. B. Kher, Personnel Officer.

AND

(2) The Workmen employed by the Associated Cement Companies Ltd., at their various factories:

Represented by:

1. Lakheri Cement Kamgar Sangh, Lakheri;

2. Cement Factory Mazdoor Sangh, Banmor;

3. Kymore Cement Mazdoor Congress, Kymore;

4. Kymore Quarries Karmachari Sangh, Kymore;

5. Cement Factory Mazdoor Panchayat, Katni;

6. Cement Kamdar Mandal, Porbandar;

7. Dwarka Cement Works Employees' Union, Dwarka;

8. Sevalia Cement Workers' Union, Sevalia;

9. Chaibasa Cement Workers' Union, Jhinkpani;

10. Cement Factory Workers' Union, Sindri;

11. Khalari Cement Workers' Union, Khalari;

12. Mancherial Cement Works Employees' Union, Mancherial; and

13. Sitaramapuram Mines Employees' National Union, Piduguralla.

Through:

The Indian National Cement Workers' Federation.

Short Recital of the Case

Whereas the following disputes between the ASSOCIATED CEMENT COMPANIES LIMITED (hereinafter called "the Company") and ITS WORKMEN regarding Bonus are pending before the various Tribunals:—

(a) Bonus for the year 1955-56 being Reference No. 229 of 1957 before Shri S. Taki Bilgrami, Industrial Tribunal, Bombay, raised at the instance of the Workmen of Dwarka Cement Works, represented by the Dwarka Cement Works Employees' Union; and

(b) Bonus for the years 1956-57, 1957-58 and 1958-59, being Reference No. 1 (NT) of 1961 before Shri Salim M. Merchant, National Industrial

Tribunal, Bombay, raised by the workmen employed in the Head Office, Branches and Works including Quarries in India under the Associated Cement Companies Limited.

Whereas the workmen have made demands for additional bonuses for the years 1959-60 and 1960-61, in addition to the bonuses voluntarily declared and paid by the Company;

And whereas the Company has declared its intention of paying 2 months' wages/salary as bonus (16·66 per cent of annual basic wages earned) for the year 1961-62;

And whereas the proceedings before the Tribunals in the said References have been still pending [the proceedings in Reference No. 229 of 1957 having gone on since 2nd November, 1957, and in Reference No. 1 (NT) of 1961 having gone on since 3rd February, 1961], and are likely to take a long time for reaching finality;

And whereas the parties desire to settle all these disputes by agreement;

And whereas in pursuance of the aim and desire of the workmen represented by the Unions listed above, they have authorised the signatories to negotiate and conclude through the Indian National Cement Workers' Federation, a settlement;

Now, therefore, in pursuance of the above consideration and realising the advantages of settlement for the workers and the Company, the workmen and the Company enter into the following Settlement :—

Settlement

(1) This Settlement comes into force immediately;

(2) The Company will pay, over and above the bonuses already voluntarily announced/declared and paid, the following additional bonuses:—

Financial Year	*Month's Bonus*
1955-56	Nil
1956-57	Nil
1957-58	0·1
1958-59	0·3
1959-60	0·3
1960-61	0·3
1961-62	1·0

(3) The workmen accept the said additional bonuses in full and final settlement of all claims, present and future, pending or not, in respect of bonus for the concerned years.

(4) In consideration of this additional payment :—

(a) the workmen will immediately withdraw and will not pursue the References pending before the Tribunals set out hereinabove;

(b) the workmen accept in regard to bonuses for the years 1959-60 and 1960-61 the above additional bonuses in full settlement of their claims and will not prosecute their demand further;

(c) the workmen accept in regard to bonus for the year 1961-62, the above additional bonus in full settlement and will not raise a dispute;

(d) the workmen represented by the Dwarka Cement Works Employees' Union and the Company will jointly apply to the Maharashtra tribunal to pass an award in terms of this Settlement in Reference No. 229 of 1957; and

(e) the workmen concerned in Reference 1(NT) of 1961 represented by the Unions listed above through the Indian National Cement Workers' Federation and the Company will jointly apply to the National Industrial Tribunal to pass an award in terms of this Settlement.

(5) The additional bonus for the year 1961-62 referred to in paragraph (2) above will be paid in or about February, 1963, along with the 2 months' bonus already announced by the Company;

(6) All other additional bonuses mentioned in paragraph (2) above will be paid in one instalment not later than 30th April, 1963;

(7) All additional bonuses mentioned in paragraph (2) above will be paid on the same terms and conditions on which bonuses have been paid by the Company in the past for the concerned years in terms of annual basic wages earned; and

(8) One copy each of this Settlement will be sent to all the concerned Labour Authorities of the Central and the State Government :

Dated at BOMBAY this Thirty-first day of December, 1962.

For & on behalf of the Associated Cement Cos. Ltd.	For & on behalf of the Indian National Cement Workers' Federation (authorised by the Unions listed above) :
Sd./-	
1. Name : Office : DIRECTOR. Sd./-	1. Name : Office :
2. Executive Head, Personnel Deptt. Sd./-	2.
3. Executive Head, Finance & Accounts Deptt. Sd./-	3.
4. Personnel Officer. Sd./-	4.
5. Personnel Officer.	5.
6.	6.
Witnesses :	Witnesses :
1. Sd./-	1. Sd/-
2. Sd/-	2. Sd/-

[No. 7/24/60/LRIV.]

ORDERS

New Delhi, the 5th November 1964

S.O. 3911.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to Messrs Shri Ambica Steam Navigation Company Limited, Bombay and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay constituted under section 7A of the said Act.

SCHEDULE

How far the demands on the following matters made by the Transport and Dock Workers' Union, Bombay, on behalf of the seven workmen employed in Bombay docks by Messrs Shri Ambica Steam Navigation Company Limited, Bombay, are justified and to what relief are these workmen entitled?

1. Pay Scale and fixation.
2. Acting Allowance.
3. Overtime Allowance.
4. Bonus.
5. Sick Leave.
6. Provident Fund and Gratuity.
7. Coincidence of weekly off with Dock holidays.
8. Arrears on account of overtime wages and work on holidays.
9. Supply of rain coat.
10. Travelling Allowance.

[No. 28/107/64/LRIV.]

S.O. 3912.—Whereas the employers in relation to the Bombay Port Trust, Bombay and the Bombay Port Trust General Workers' Union have jointly applied to the Central Government for reference of an industrial dispute between them to a Tribunal in respect of the matter set forth in the said application and reproduced in the Schedule hereto annexed;

And, whereas the Central Government is satisfied that the said Bombay Port Trust General Workers' Union represents a majority of the workmen;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay constituted under section 7A of the said Act.

SCHEDULE

Whether having regard to the usual duties of fitters including Instrument Fitters in the Engineering Department of the Port Trust, the Bombay Port Trust Administration is justified in requiring Instrument Fitters employed in the M.O.T. Section at Pir Pau and Butcher Island to operate the magneto and the P. and T. telephone switchboards, and if so, to what relief are the workmen entitled?

[No. 28/106/64/LR.IV.]

O. P. TALWAR, Under Secy.

MINISTRY OF PETROLEUM & CHEMICALS

New Delhi, the 26th October 1964

S.O. 3913.—Whereas M/s. Burmah Oil Company (India Trading) Limited should be enabled for the purpose of overall financial control and technical assistance, to submit periodical reports to the Board of Burmah Oil Company (India Trading) Limited, London, on matters relating to marketing operations in India as part of their normal operations;

Now, therefore, in pursuance of sub-rule (4) of the revised Rule 52 of the Defence of India Rules, 1962, read with sub-clauses (iv) and (vi) of clause (b) of that sub-rule, the Central Government hereby authorises M/s. Burmah Oil Company (India Trading) Limited, P.O. Digboi, to furnish the restricted information referred to in the Government of India Order No. GSR 136, dated the 21st January, 1964 and relevant to their marketing operations to the Board of Burmah Oil Company (I.T.) Ltd., London:

Provided that the B.O.C. (I.T.) Limited, London, undertake in writing that they shall not publish or reveal or cause or allow to be published or revealed such information or extracts therefrom except with the previous permission in writing of the Central Government.

[No. F. 31(32)/64-Tech.]

S. SUNDARARAJAN, Under Secy.

New Delhi, the 26th October 1964

S.O. 3914.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3423 dated the 19th September, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And, whereas, the competent authority has, under sub-section (i) of section 6 of the said Act, submitted report to the Government;

And, whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, threfore, in exercise of the powers conferred by sub-section (i) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall, instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Uttar Pradesh | Tahsil.—Fatch Pur | Distt.—Fatch Pur

Village	Survey No.	Extent
		B.B.B.
1. Jhaupur	1	0-3-0
2. Shadipur Khurd.	267	0-5-0
	268	0-2-10
	270	0-0-15
	271	0-2-10

[No. 31/50/63-ONG-Vol. 7.]

New Delhi, the 30th October 1964

S.O. 3915.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 2712 dated the 23rd July 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And, whereas, the competent authority has, under sub-section (i) of section 6 of the said Act, submitted report to the Government;

And, whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (i) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar District—Patna Thana—Barh

Village with thana No.	Survey No. (Plot No.)	Extent in acre	Village with thana No.	Survey No. (Plot No.)	Extent in acre
Rawaich, No. 142	622	0·21	Bulan Buzurg No. 140	84	0·245
	1954	0·035		85	0·05
	1955	0·025		86	0·12
	1956	0·09		77	0·025
	1953	0·15		319	0·10
	1967	0·08		320	0·20
	1969	0·195		321	0·02
	1905	0·11		322	0·17
	1904	0·11		323	0·18
	1903	0·10		324	0·115
	1901	0·075		348	0·19
	1900	0·13		354	0·12
	3082	0·015		355	0·13
	1866	0·125		356	0·12
	1865	0·035		358	0·265
	1854	0·12		359	0·04
	1853	0·06		365	0·18
	1852	0·065		366	0·09
	1849	0·105		370	0·11
	1848	0·125		371	0·125
	1824	0·195		378	0·005
	1823	0·06		379	0·34
	1829	0·195			
	1830	0·175	Hakikatpur No. 139	199	0·05
	1831	0·18		198	0·025
	1832	0·005		200	0·265
				201	0·165
Bulan Buzurg No. 140	58	0·005		202	0·07
	61	0·37	Madhopur No. 138	1464	0·10
	62	0·095		1465	0·03
	63	0·025		1466	0·075
	64	0·055		1467	0·075
	66	0·005		1469	0·075
	81	0·09		1470	0·09
	82	0·13		1474	0·04
	83	0·035		1475	0·05

Village with thana No.	Survey No. (Plot No.)	Extent in acre
Madhopur No. 138—*contd.*	1477	0·09
	1478	0·08
	1479	0·05
	1480	0·04
	1482	0·07
	1483	0·08
	1484	0·005
	1485	0·075
	1486	0·04
	1487	0·04
	1488	0·045
	1489	0·045
	1492	0·16
	1530	0·16
	1523	0·04
	1524	0·125
	1522	0·10
	1525	0·15
	1131	0·005
	1132	0·27
	1136	0·005
	1135	0·125
	1133	0·04
	1134	0·01
	1166	0·015
	1165	0·255
	1170	0·03
	1171	0·105
	1169	0·01
	1172	0·30
	1173	0·035
	903	0·19
	902	0·03
	904	0·06
	905	0·05
	906	0·045
	907	0·10
	908	0·06
	909	0·07
	910	0·125
	911	0·075
	2686	0·095
	912	0·085
	913	0·08
	914	0·12
	918	0·13
	919	0·195
	920	0·20
	921	0·005
Mahmudpur, No. 137	233	0·21
	232	0·22
	230	0·19
	231	0·25
	234	0·03
Karnauti No. 133	50	0·17
	51	0·08
	52	0·08
	125	0·02
	131	0·06
Ranisarai No. 136	215	0·14
	216	0·12
Ranisarai No. 136—*contd.*	217	0·12
	218	0·09
	220	0·09
	219	0·12
	213	0·02
	208	0·02
Mirdahachak No. 134	11	0·41
	10	0·055
	36	0·115
	37	0·17
	38	0·045
	40	0·215
	41	0·16
	65	0·145
	60	0·29
	56	0·28
	55	0·09
	54	0·255
	188	0·045
	187	0·065
	193	0·12
	189	0·15
	192	0·02
	191	0·025
	190	0·13
	186	0·055
Sabnima No. 130	2141	0·065
	2142	0·16
	2143	0·095
	2145	0·015
	2138	0·045
	2137	0·03
	2134	0·04
	2146	0·005
	2132	0·18
	2130	0·02
	2131	0·03
	2127	0·11
	2124	0·095
	2120	0·07
	2119	0·125
	2118	0·05
	2117	0·025
	2109	0·045
	2106	0·08
	2107	0·075
	2108	0·05
	2105	0·005
	2101	0·09
	2100	0·065
	2093	0·035
	2094	0·095
	2089	0·18
	2077	0·21
	2076	0·005
	2074	0·14
	2071	0·045
	2072	0·08
	2059	0·25
	2057	0·065
	2056	0·075
	2050	0·10
	2049	0·005

Village with thana No.	Survey No. (Plot No.)	Extent in acre
Sabnima No. 130—*contd.*	2048	0·11
	2040	0·09
	2039	0·09
	2042	0·085
	2028	0·09
	2027	0·17
	2029	0·215
	2030	0·01
	2031	0·19
	2026	0·14
	2025	0·17
	1998	0·01
	1999	0·025
	2001	0·085
	2002	0·09
	2003	0·05
	2436	0·23
	2435	0·07
	2434	0·09
	2433	0·07
	2431	0·07
	2430	0·185
	2409	0·04
	2410	0·18
	2411	0·08
	2412	0·07
	2415	0·19
	2416	0·115
	2419	0·29
	2547	0·005
	2551	0·02
	2554	0·04
	2590	0·105
	2555	0·03
	2556	0·04
	2557	0·03
	2567	0·04
	2568	0·04
	2589	0·08
	2588	0·10
	2572	0·11
	2573	0·20
	2587	0·035
	2585	0·035
	2574	0·155
	2584	0·005
	2583	0·005
Sabnima No. 130—*contd.*	2579	0·11
	2580	0·20
	3067	0·15
	3064	0·07
	2088	0·005
	3063	0·03
	3056	0·335
	3058	0·07
	3059	0·08
	3042	0·10
	3043	0·035
	3044	0·03
	3040	0·14
	3039	0·065
	3030	0·03
	3029	0·03
	3027	0·05
	3025	0·09
	3024	0·085
	3023	0·095
	3021	0·08
	3018	0·115
	3787	0·09
	3788	0·02
	4488	0·06
	3789	0·13
	3791	0·035
	3793	0·065
	3794	0·115
	3796	0·065
	3799	0·96
	3795	0·06
	3801	0·04
	3800	0·04
	3803	0·07
	3802	0·005
	3806	0·04
	3805	0·07
	3812	0·17
	3811	0·20
	3810	0·01
	3821	0·08
	3822	0·35
	3823	0·30
	3824	0·13
	3825	0·15
	3886	0·14

[No. 31/47/63-ONG-11.PAT.]

New Delhi, the 31st October 1964

S.O. 3916.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3048 dated the 28th August 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And, whereas, the competent authority has, under sub-section (i) of section 6 of the said Act, submitted report to the Government;

And, whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—West Bengal. District—Burdwan. Tehsil/Thana—Asansol.

Village	Survey Nos. (Plot Nos,)	Extent (Area)	Village	Survey Nos. (Plot Nos.)	Extent (Area)
Kalla, J.L. 16	714	·04	Sat Pukhuria J.L. 17	272	·02
	717	·04		273	·10
	724	·84		289	·18
	725	·03		290	·50
	726	·18		293	·03
	733	·01		294	·38
	734	·11		295	·10
	735	·12		333	·04
	1624	·06		336	·03
	1822	·10		344	·40
				345	·16
				346	·06
Sat Pukhuria, J.L. 17	246	·04		707	·10
	271	·01			

[No. 31/33/63-ONG-Vol. 5.]

S.O. 3917.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3012 dated the 22nd August 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And, whereas, the competent authority has, under sub-section (i) of section 6 of the said Act, submitted report to the Government;

And, whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, threfore, in exercise of the powers conferred by sub-section (i) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—West Bengal Distt.—Howrah Thana—Amta

Village	Survey Nos. (Plot Nos.)	Extent (Area)	Village	Survey Nos. (Plot Nos.)	Extent (Area)
Kulia, J. L. 85	442	·04	Mirgram, J.L. 87—*Contd.*	115	·20
	457	·20		116	·11
				117	·16
Mirgram, J.L. 87	1	·07		130	·20
	2	·10		132	·33
	3	·10		133	·02
	4	·01		180	·38
	5	·02		946	·02
	6	·03		954	·12
	7	·04		955	·27
	8	·06		961	·03
	9	·05			
	10	·03	Chitnan, J.L. 83	14	·10
	11	·01		15	·03
	13	·01		16	·05
	14	·12		17	·16
	40	·02		18	·01
	41	·18		19	·26
	42	·13		20	·04
	44	·32		23	·04
	55	·20		24	·12
	58	·35		25	·01
	78	·15		26	·16
	79	·10		27	·11
	80	·04		28	·11
	81	·03		41	·09
	83	.08		42	·03
	84	·02		43	·04
	85	·14		47	·05
	86	·01		48	·06
	99	·10		49	·10
	100	·26		52	·44
	101	·18		886	·03
	102	·03		897	·75
	114	·24			

[No. 31/33/63-ONG.Vol. 23.]

New Delhi, the 2nd November 1964

S.O. 3918.—Whereas it appears to the Central Government that it is necessary in the public interest that for the transport of petroleum between Barauni Refinery in Bihar State and Kanpur in Uttar Pradesh State, a pipeline should be laid by the Indian Oil Corpn. Limited and that for the purpose of laying such a pipeline, it is necessary to acquire the right of user in the land described in the Schedule annexed hereto;

2. Now, therefore, in exercise of the powers conferred by sub-section (1) of section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government hereby declares its intention to acquire the right of user therein.

3. Any person interested in the said land may, within 21 days from the date of this notification, object to the laying of the pipeline under the land to the competent authority at 7/166 Swarup Nagar, Kanpur. Every person making such an objection shall also state specifically whether he wishes to be heard in person or by a legal practitioner.

SCHEDULE

State—Uttar Pradesh Distt.—Varanasi Tehsil—Chandauli

Village	Survey No.	Extent in acre	Village	Survey No.	Extent in acre
1. Saresar	204	0·01	1. Saresar—*contd.*	464	0·10
	205	0·02		520/2	0·03
	231	0·18		521	0·17
	232	0·10		522	0·11
	234	0·07		523	0·03
	235	0·09		525	0·20
	237	0·09		527	0·08
	240/2	0·09		528	0·02
	323/1	0·10		531/1	0·02
	324/2	0·15		532	0·06
	325	0·02		535	0·04
	327	0·25		536	0·05
	450/1	0·01		537/1	0·03
	451/2	0·02		543	0·01
	452	0·06		544/2	0·07
	454	0·07		544/6	0·16
	455	0·08		544/4	0·08
	456	0·08		557/2	0·04
	457	0·07		565/2	0·04
	458	0·07		567/2	0·35
	459	0·07		573	0·20
	461	0·09		462/583	0·08
	462/1	0·18		531/586	0·02

[No. 31/50/63-ONG-Vol. 4.]

S.O. 3919.—Whereas by a Notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 859 dated the 2nd March 1964 read with S.O. No. 3045 dated the 28th August, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that Notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of Section 6 of the said Act, submitted report to the Government;

And whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the land specified in the Schedule appended to this Notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said land specified in the Schedule appended to this Notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said land, shall instead of vesting in the Central Government, vest on the date of publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar District—Shahabad Thana—Shahpur

Village with Thana No.	Survey No. (Plot No.)	Extent in acre
Katea T. No. 149	2623	0·07

[No. 31/47/63-ONG/5-AR.]

S.O. 3920.—Whereas by a Notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 2333 dated the 29th June 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that Notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (i) of section 6 of the said Act, submitted report to the Government;

And, whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this Notification;

Now, therefore, in exercise of the powers conferred by sub-section (i) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this Notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar District—Shahabad Thana—Dumrawon

Village with than No.	Survey No. (Plot No.)	Extent in acre	Village with thana No.	Survey No. (Plot No.)	Extent in acre
Raghunathpur No. 258	181	0·01	Raghunathpur, No. 258 —*contd.*	836	0·05
	178	0·94		1083	0·41
	183	0·25		1082	0·035
	188	0·185		1240	0·16
	189	0·185		1241	0·14
	190	0·21		1233	0·09
	191	0·02		1232	0·11
	193	0·02		1231	0·09
	194	0·24		1229	0·01
	197	0·68		1230	0·03
	201	0·085		1222	0·20
	202	0·15		1221	0·10
	203	0·14		1223	0·084
	204	0·05		1220	0·12
	205	0·23		1218	0·016
	206	0·135		1217	0·125
	207	0·38		1216	0·08
	210	0·18		1200	0·09
	213	0·195		1201	0·10
	214	0·135		1202	0·055
	218	0·24		1203	0·025
	220	0·045		1215	0·06
	219	0·12		1205	0·20
	223	0·30		1207	0·01
	255	0·135		1169	0·11
	315	0·04		1170	0·06
	254	0·135		1175	0·205
	329	0·31		1168	0·01
	749	0·23		1178	0·17
	750	0·085		1179	0·165
	744	0·29		1415	0·28
	757	0·03		745	0·002
	788	0·14		1258	0·001
	1075	0·11			
	1079	0·26	Madhukara, No. 253	331	0·26
	1080	0·085		330	0·06

Village with thana No.	Survey No. (Plot No.)	Extent in acre	Village with thana No.	Survey No. (Plot No.)	Extent in acre
Madhukara, No. 253	332	0·14	Madhukara, No. 253—*contd.*	364	0·015
	334	0·44		367	0·07
	335	0·46		368	0·03
	337	0·06		369	0·24
	338	0·07		370	0·045
	339	0·21		349	0·015
	340	0·25	Menhmarara, No. 254	428	0·045
	341	0·41		52	0·41
	384	0·30		56	0·175
	342	0·65		57	0·28
	343	0·55		58	0·415
	344	0·15		59	0·175
	345	0·12		69	0·04
	346	0·15		62	0·41
	347	0·135		66	0·275
	348	0·19		67	0·16
	360	0·05		68	0·75
	361	0·07		71	0·20
	362	0·095		430	0·028
	363	0·04		431	0·025
	365	0·10		70	0·002

[No. 31(47)/63-ONG.3/BUX.]

S.O. 3921.—Whereas by a Notification of the Government of India in the the said lands specified in the Schedule appended to this Notification is hereby under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that Notification for the purpose of laying pipelines;

And Whereas the Competent authority has, under sub-section (1) of section 6 of the said Act, submitted report to the Government;

And, Whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this Notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this Notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar District—Patna Thana—Barh

Village with thana No.	Survey No. (Plot No.)	Extent in acre	Village with thana No.	Survey No. (Plot No.)	Extent in acre
Sarhan, No. 13	2165	0·03	Sarhan, No. 13—*contd.*	2274	0·09
	2177	0·34		2272	0·08
	2175	0·41		2283	0·30
	2176	0·17		2284	0·04
	2173	0·33		2285	0·54
	2271	0 39		2288	0·20
	2273	0·19		2289	0·005

Village with thana No.	Survey No. (Plot No.)	Extent in acre
Sarhan, No. 13—*contd.*	3066	0·13
	3065	0·47
	3062	0·52
	3058	0·11
	3057	0·18
	2315	0·02
	2316	0·39
	2323	0·06
	2317	0·10
	3035	0·07
	2318	0·26
	2319	0·005
	3034	0·40
	3013	0·03
	3348	0·07
Chaturbhujpur, No. 14	403	0·40
	209	0·02
	210	0·10
	400	0·10
	211	0·21
	212	0·25
	233	0·85
	234	0·16
	230	0·44
	229	0·045
	252	0·495
	253	0·005
	249	0·28
	282	0·04
	283	0·035
	248	0·04
	285	0·37
	286	0·055
	287	0·07
	315	0·085
	311	0·005
	312	0·045
	313	0·19
	314	0·02
	305	0·02
	304	0·35
	300	0·005
	301	0·07
	303	0·18
	231	0·005
Manikpur, No. 16	470	0·08
	532	0·06
	424	0·01
	423	0·65
	422	0·005
	421	0·11
	538	
	420	0·12
	418	0·12
	417	0·09
	416	0·10
	414	0·175
	413	0·10
	412	0·08
	411	0·21
Saidapur, No. 17	530	0·61
	529	0·15
	527	0·17
	526	0·17
Saidapur, No. 17—*contd.*	525	0·07
	524	0·075
	519	0·05
	520	0·065
	521	0·015
	274	0·08
	583	
	274	0·13
	273	0·21
	272	0·06
	271	0·005
	571	0·26
Badopur, No. 19	630	0·20
	629	0·18
	628	0·15
	622	0·345
	620	0·16
	618	0·005
	617	0·33
	616	0·06
	613	0·06
	612	0·08
	604	0·23
	603	0·16
Manjhlabigha, No. 18	1100	0·14
	1099	0·005
	1098	0·07
	1097	0·095
	1096	0·03
	959	0·11
	1095	0·12
	865	0·20
	866	0·24
	868	0·34
	867	0·23
	869	3·025
	874	0·15
	873	0·58
	872	0·23
	898	0·11
	899	0·02
	901	0·025
	913	0·40
	911	0·07
	910	0·15
	909	0·07
	908	0·015
	906	0·095
	905	0·10
	937	0·02
	938	0·01
	936	0·26
	944	0·005
	945	0·11
	946	0·12
	947	0·015
	948	0·115
	949	0·04
	950	0·05
	954	0·07
	955	0·02
	956	0·05
	627	0·005
	620	0·015

Village with thana No.	Survey No. (Plot No.)	Extent in acre
Majhlabigha No. 18—*contd.*	593	0·10
	592	0·02
	594	0·17
	599	0·10
	619	0·125
	604	0·47
	554	0·18
	556	0·05
	557	0·03
	558	0·01
	555	0·175
	559	0·07
	553	0·02
	512	0·04
	560	0·04
	561	0·005
	511	0·07
	510	0·12
	508	0·21
	509	0·005
	488	0·06
	487	0·08
	489	0·04
	486	0·005
	490	0·04
	493	0·02
	492	0·055
	491	0·105
	478	0·05
	477	0·01
	476	0·01
	475	0·10
	474	0·01
	472	0·06
	465	0·06
	466	0·11
	460	0·015
	467	0·16
	469	0·01
	457	0·085
	456	0·04
	454	0·18
	453	0·09
	451	0·04
	450	0·03
	448	0·095
	445	0·03
	444	0·02
	440	0·02
	439	0·025
	438	0·07
	434	0 09
	433	0·04
	428	0·005
	432	0·10
	429	0·005
	427	0·04
	425	0·12
	426	0 09
	422	0·155
	421	0·07
	420	0 08
	418	0·09
	1227	
	419	0·14
	416	0·03
	591	0·005
Chaknuri No.27	241	0·03
	239	0·29
	238	0·06
	237	0 08
	236	0·06
	235	0·125
	234	0·10
	233	0·05
	224	0·02
	223	0·23
	207	0·025
	202	0·07
	197	0·02
	198	0·08
	199	0·01
	200	0·01
	152	0·02
	188	0·08
	189	0·05
	190	0·03
	187	0·04
	186	0·04
	184	0·11
	185	0·09
	247	0·015
	183	0·03
	181	0·11
	163	0·07
	164	0·01
	165	0·04
	110	0·02
	123	0·095
	111	0·03
	122	0·015
	121	0·015
	120	0·01
	115	0·05
	113	0·08
	114	0·06
	105	0·26
	97	0·345
	99	0·045
	98	0·08
	73	0·37
	96	0·01
	95	0 005
	94	0·01
	74	0·005
	75	0·005
	72	0·09
	71	0·095
	70	0·10
	64	0·30
	63	0·045
	59	0·185
	56	0·07
	52	0·01
	53	0·015
	54	0·02
	55	0·16
	43	0·045
	42	0·045
	41	0·04
	4	0·01
	5	0·14
	3	0·15
	2	0·01
Mukimpur No. 28	405	0·165
	407	0·11

Village with thana No.	Survey No. (plot No.)	Extent in acre	Village with thana No.	Survey No. ((Plot No.)	Extent in acre
Mukimpur No. 28—*contd.*	418	0·21	Mukimpur No. 28—*contd.*	287	0·115
	419	0·06		285	0·005
	320	0·07		239	0·09
	424	0·05		240	0·04
	425	0·42		241	0·18
	383	0·11		162	0·025
	382	0·095		163	0·03
	379	0·05		164	0·03
	432	0·03		167	0·03
	381	0·01		160	0·045
	37,	0·14		168	0·01
	345	0·18		169	0·23
	346	0·09		159	0·065
	347	0·18		133	0·08
	348	0·15		134	0·085
	349	0·06		135	0·055
	302	0·11		130	0·23
	300	0·27		36	0·19
	288	0·02		37	0·15
	286	0 08		38	0·71

[No. 31(47)/63-ONG/5 BAR.]

S.O. 3922.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3019 dated the 24th August, 1964 under sub-section(1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section(i) of section 6 of the said Act, submitted report to the Government;

And, whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (i) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Oil and Natural Gas Commission free from all encumbrances.

SCHEDULE

State—Gujarat. District—Broach Taluka—Ankleshwar

Sr. No.	Village	Survey No.	Area required in Guntha
1.	Sarthan	122	6·00
2.	Telva	29	2·04
3.	Adol.	291	4·00
4.	,,	292(3)	2·04
5.	,,	292(2)	6·04
6.	,,	297	7·00

SCHEDULE

State—Gujarat District—Broach Taluka—Ankleshwa.

Sr. No.	Village.	Survey No.	Area required in Guntha,
7.	Adol—*contd.*	302	8·08
8.	,,	310	9·06
9.	,,	312	3·02
10.	,,	313	5·00
11.	,,	314	2·02
12.	,,	315/B.	7·08
13.	,,	328	3·00
14.	,,	358	7·08
15.	,,	350	10·00
16.	,,	402	9·06
17.	,,	403	4·00

[No. 31/67/63-ONG.]

New Delhi, the 6th November 1964

S.O. 3923.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 2028 dated the 27th May, 1964 read with S.O. No. 3477 dated the 21st September, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of section 6 of the said Act, submitted report to the Government;

And whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar District—Patna Thana—Mokameh

Village with Thana No.	Survey Plot No.	Extent in acre
Mor T. No. 33	3672	0·33

[No. 31/47/63-ONG-4/BAR.]

S.O. 3924.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 1678 dated the 17th April 1964 read with S.O. No. 3043 dated 24th August, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right

of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of section 6 of the said Act, submitted report to the Government;

And whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar | District—Patna | Thana—Fatua

Village with Thana No.	Survey No. (Plot No.)	Extent in acres
Kasimpur T. No. 134 .	130	0·115

[No. 31/47/63-ONG-9PAT.]

S.O. 3925.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 1677 dated the 17th April, 1964 read with S.O. No. 3046 dated the 28th August, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of section 6 of the said Act, submitted report to the Government;

And whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar | District—Shahabad | Thana—Dumrawon

Village with Thana No.	Survey No. (Plot No.)	Extent in acre
Noaon T. No. 203 .	1236	0·002
Rahathua T. No. 262	2599	0·005

[No. 31/47/63-ONG-4/BUX.]

S.O. 3926.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 1199 dated the 21st March, 1964 read with S.O. No. 3042 dated the 24th August, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of section 6 of the said Act, submitted report to the Government;

And whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar	District—Shahabad	Thana—Dumrawon
Village with Thana No.	Survey No. (Plot No.)	Extent in acre
Rampur T. No. 164	397	0·001

[No. 31/47/63-ONG-5/BUX.]

S.O. 3927.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 857 dated the 2nd March, 1964 read with S.O. No. 2870 dated the 10th August, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of section 6 of the said Act, submitted report to the Government;

And whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar	District—Patna	Thana—Phulwari
Village with thana No.	Survey No. (Plot No.)	Extent in acre
Budhgawan T. No. 46	318	0·11

[No. 31/47/63-ONG-3/PAT.]

S.O. 3928.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 990 dated the 10th March, 1964 read with S.O. No. 3480 dated the 23rd September, 1964 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of section 6 of the said Act, submitted report to the Government;

And whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands, shall instead of vesting in the Central Government, vest on the date of the publication of this declaration in the Indian Oil Corporation Limited free from all encumbrances.

SCHEDULE

State—Bihar District—Patna Thana—Phulwari

Village with thana No.	Survey plot No.	Extent in acre
Phulwari T. No. 35	994	0·005
Beur T. No. 33	252	0·005
Pakri T. No. 31	339	0·11

[No. 31/47/63-ONG-5/PAT.]

CORRIGENDA

New Delhi, the 26th October 1964

S.O. 3929.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum & Chemicals S.O. No. 3025, dated the 24th August, 1964 published in the Gazette of India Part II Section 3, Sub-section (ii), dated the 5th September, 1964 in Village Sikariya T. No. 228 against survey Plot No. 1133 read extent 0·05 acres for 0·06 acres.

[No. 31/47/63-ONG-2-Bux.]

S.O. 3930.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3015, dated the 24th August, 1964 published in the Gazette of India Part II Section 3, Sub-section (ii), dated the 5th September, 1964, in Village Kumbhi T. No. 201 against Plot No. 410, read extent 0·03 acres for 0·0 acres.

[No. 31/47/63-ONG-4/Bux.]

S.O. 3931.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3016, dated the 24th August, 1964 published in the Gazette of India Part II Section 3, Sub-section (ii), dated the 5th September, 1964, in Village Rampur T. No. 164 against Plot No. 617 read extent 0·01 acres for 0·00 acres.

[No. 31/47/63-ONG-5-Bux.]

S.O. 3932.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3026, dated the 24th August, 1964 published in the Gazette of India Part II Section 3, Sub-section (ii), dated the 5th September, 1964, in village Kuardah T. No. 152

(1) *Read* Extent "0.05" acres *for* "0.555" acres against Plot No. 438.

(2) *Read* Extent "0·003" acres *for* "0·00" acres against Plot No. 442.

(3) *Read* Extent "0·23" acres *for* "0·233" acres against Plot No. 443.

[No. 31/47/63-ONG-9-PAT.]

New Delhi, the 27th October 1964

S.O. 3933.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3342, dated the 9th September, 1964 published in the Gazette of India, Part II Section 3, Sub-section (ii), dated the 19th September, 1964

(1) In Village Shekhpura T. No. 143:

(i) Read extent 0·14 acres for 0·145 acres against Plot No. 160.

(ii) Read extent 0·10 acres for 0·105 acres against Plot No. 162.

(iii) Read extent 0·075 acres for 0·07 acres against Plot No. 161.

(2) In Village Haibatpur T. No. 146:

(i) Read extent 0·045 acres for 0·04 acres against Plot No. 769.

(ii) Read extent 0·055 acres for 0·05 acres against Plot No. 770.

(3) Plot No. 3 with extent 0·025 acres, Plot No. 4 with extent 0·11 acres and Plot No. 251 with extent 0·14 acres pertain to Village Warispur T. No. 24 and *NOT* to Village Mominpur T. No. 120.

[No. 31/47/63-ONG-9-PAT.]

New Delhi, the 2nd November 1964

S.O. 3934.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3035 dated the 25th August, 1964 published in the Gazette of India Part II, Section 3, Sub-section (ii) dated the 5th September, 1964 at page 3412 *for* "Survey No. 1179" *read* "Survey No. 1169" of Village Barra.

[No. 31/50/63-ONG. Vol.II.]

S.O. 3935.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3561 dated the 28th September, 1964 published in the Gazette of India Part II, Section 3, Sub-section (ii) dated the 10th October, 1964 in Village Bichana T No. 70—,

(i) *read* Survey plot No. 4053 *for* 4023 against extent of 0.095 acre.

(ii) *read* extent 0.015 acres *for* 0.15 acres against Survey plot No. 3067.

[No. 31(47)/63-ONG-6/BAR.]

S.O. 3936.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3471 dated the 16th September, 1964 published in the Gazette of India Part II, Section 3, Sub-section (ii) dated the 3rd October, 1964—,

(i) In Village Gosaigaon T. No. 39 *read* plot No. 1456 *for* plot No. 1457 against extent of 0.03 acre.

(ii) In Village Seonar T. No. 31 *read* plot No. 2207 *for* 0227 against extent of 0.005 acre.

[No. 31/47/63-ONG-4/BAR.]

S.O. 3937.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 3472 dated the 16th September, 1964 published in the Gazette of India Part II, Section 3, Sub-section (ii) dated the 3rd October, 1964—,

(i) In Village Phulwari T. No. 35 *read* plot No. 968 *for* plot No. 2968 against extent of 0.005 acre.

(ii) In Village Beur T. No. 33 *read* plot No. 113 *for* plot No. 133 against extent of 0.02 acre.

[No. 31(47)/63-ONG/5 PAT.]

S.O. 3938.—In the schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S. O. No. 3563 dated the 29th September, 1964 published in the Gazette of India, Part II, Section 3, sub-section (ii) dated the 10th October, 1964—,

(i) Against Village Jamira *read* T. No. 536 *for* 356.

(ii) In Village Nurpur T. No. 537 against plot No. 76 *read* extent 0·03 acre *for* 0·045 acre and against plot No. 77 *read* extent 0·05 acre *for* 0·155 acre.

(iii) The following shall be deleted :

	Survey Plot No.	Area in acre
From village Jamira No. 536	638	0·10
	635	0·10
	632	0·025
	631	0·01
	636	0·07
	637	0·025
	602	0·125
	601	0·12
	600	0·045
	593	0·01
From village Nurpur No. 537	81	0·105
	80	0·175
	79	0·13
	82	0·01

[No. 31 (47)/63-ONG– 11/HATH]

S.O. 3939.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S O. No. 3559 dated the 26th September, 1964 published in the Gazette of India Part II Section 3, sub-section (ii) dated the 10th October, 1964,

(i) In Village Hathidah Khurd T. No. 21 read survey plot No. 103 for 1103 against extent of 0.02 acre.

(ii) In Village Hathidah Buzurg T. No. 20 read extent "0.24" acre for "0.34" acre against plot No. 1067.

(iii) In Village Chintamanchak T. No. 29 against survey plot No. 2468 *read* extent 0.02 acre for 0.2 acre.

[No. 31(47)/63-ONG/3-BAR.]

P. P. GUPTA, Under Secy.

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